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[Click here for the Chief Executive Officer's report dated June 11, 2014](#)

[Click here for the Chief Executive Officer's report dated August 5, 2014](#)



County of Los Angeles CHIEF EXECUTIVE OFFICE

Kenneth Hahn Hall of Administration
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WILLIAM T FUJIOKA
Chief Executive Officer

Board of Supervisors
GLORIA MOLINA
First District

MARK RIDLEY-THOMAS
Second District

ZEV YAROSLAVSKY
Third District

DON KNABE
Fourth District

MICHAEL D. ANTONOVICH
Fifth District

August 28, 2013

To: Supervisor Mark Ridley-Thomas, Chairman
Supervisor Gloria Molina
Supervisor Zev Yaroslavsky
Supervisor Don Knabe
Supervisor Michael D. Antonovich

From: William T Fujioka
Chief Executive Officer

MONITORING MECHANISM FOR THE SHERIFF'S DEPARTMENT'S OVERALL BUDGET (ITEM NO. 1, AGENDA OF JUNE 24, 2013, AND ITEM NO. S-1, AGENDA OF JULY 16, 2013)

On June 24, 2013, the Board instructed the Chief Executive Office (CEO) to bring back at a future meeting for consideration and adoption a formal recommendation for a monitoring mechanism for the Sheriff's Department's (Department) overall budget, including monthly or quarterly reports with information on spending trends and overall expenditures, explanations when there is an overage in expenditures, and options on how to ensure the Department is held accountable for staying within its allocated budget and utilizing funds within designated units.

In addition, at the meeting of July 16, 2013, the Board further instructed the CEO to report back on a mechanism to prevent the Department from closing inmate beds and shifting funding without Board approval.

In response to the Board's direction on budget reporting, the CEO proposes the following:

1. Beginning in Fiscal Year (FY) 2013-14, the CEO will produce a monthly report (for the first six months of the FY and then quarterly on a go-forward basis) to the Board that includes the Department's overall budget, year-to-date expenditures, percentage of budget used-to-date, percentage of costs posted-to-date, year-end-cost projection, and budget variance or remaining budget balance (Attachment I).

"To Enrich Lives Through Effective And Caring Service"

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2. Explanations are to be included for any expenditure and revenue that exceed 10 percent or \$1 million from the Adjusted Budget. In addition, an overall variance explanation will be provided for the Departmental summary, as well as per budget unit.
3. The monthly report will be submitted two weeks following the month's end, and the report package will include an overall Departmental summary, as well as a report summary per budget unit.

This Office has created a sample expenditure report (Attachment I) that will be provided to the Board on a monthly and eventually, a quarterly basis. This report will detail the final adjusted budget by unit, the amount expended to date, percent of the account used as compared with the percent into the fiscal year, the year-end projection and how much the department is estimated to be short/over in each category and why. The detail of the 12 budget unit expenditures will roll up into the summary sheet on the top page. The year-end projection will also explain any anticipated expenditures that occur periodically (e.g., uniform allowance payouts every December at \$10 million, sick leave buy-back every June and December at a total of \$16 million and annual retirements every March at \$8.3 million) or any unanticipated expenditures that may occur as a result of an emergency situation. There will also be an explanation of any shortfalls in anticipated revenues and detail will be provided as to how the department was able to off-set those deficits with savings in other areas.

In response to the Board's direction to provide options on how to ensure the Department is held accountable to stay within its allocated budget and utilizing funds within designated units, the CEO will work with the Auditor-Controller's Office (Auditor) to determine what is feasible from an operational and accounting perspective, including the creation of additional budget units for each of the jail facilities. By creating individual budget units for each jail facility, this action would prevent the Sheriff from shifting funding between budget units without prior Board approval. However, it may not address the issue of closing inmate beds because decreasing spending in each budget unit does not require Board approval. Based on the outcome of this analysis, if additional budget units are recommended, these jail budget units will be considered for addition as part of the FY 2014-15 Recommended Budget.

In addition, attached is a summary of the Department's Board approved Budget Adjustments to transfers funds between budget units for the past three FYs (Attachment II). Based on the information contained in the attachment, a total of \$5.5 million has been approved by the Board for transfer between Sheriff's accounts. However, it is also noted that in order to finalize the books at the end of each fiscal year, during the

Each Supervisor
August 28, 2013
Page 3

Supplemental Budget, the Auditor will move funds from accounts that may have surpluses to those accounts that may have deficits. Over the last three fiscal years, the total amount moved from Services and Supplies to Salaries and Employee benefits at the end of the year totaled \$116.5 Million. This action is an accounting function to make sure the amounts paid for in certain line-items are taken out of the appropriate accounts. The Sheriff's Department did not have an overall department-wide deficit but had deficits occurring in specific accounts. This action simply moved the funds to the appropriate accounts for payment. Overall, the Sheriff has closed the last three fiscal years without an overall deficit.

Lastly, the Board previously instructed the CEO and the Auditor to pursue an outside auditing firm to conduct a forensic audit on the Department's budget. The Auditor has reported that the auditing firm is scheduled to conclude its report by the end of September 2013. At such time, the Board may consider the auditing firm's recommendations regarding areas where the Department may be able to improve its budget/accounting processes.

If you have any questions, please feel free to contact Georgia Mattera, Public Safety, at (213) 893-2374.

WTF:GAM:SW
JV:cc

Attachments

c: Executive Office, Board of Supervisors
County Counsel
Sheriff
Auditor-Controller

B100351.Shf.Monitoring Mech.bm.082813

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - SUMMARY
FISCAL YEAR 2012-2013

SAMPLE REPORT

	ADJUSTED FINAL BUDGET	YTD MAY 2013 EXPENDITURES	% USED	% OF YEAR	FY 2012-13 YEAR END PROJECTION**	VARIANCE
	a	b	c = b / a	d = 10.5 / 12	e	f = a - e
Salaries & Employee Benefits	\$ 2,146,481,000	\$ 1,872,103,000	87%	88%	\$ 2,155,329,000	\$ (8,848,000)
Overtime	98,140,000	98,016,000	100%	88%	107,063,000	(8,923,000)
Total S&EB	2,244,621,000	1,970,119,000	88%	88%	2,262,392,000	(17,771,000)
Services and Supplies	500,355,000	240,577,000	48%	92%	413,124,000	87,231,000
Less: Exp Distr	(62,000,000)	-	0%	92%	(62,000,000)	-
Total S & S	438,355,000	240,577,000	48%	92%	351,124,000	87,231,000
Other Charges	64,315,000	48,937,000	76%	92%	60,906,000	3,409,000
Fixed Assets - Equipment	51,365,000	24,938,000	49%	92%	29,502,000	21,863,000
Other Financing Uses	-	-	0%	92%	-	-
GROSS TOTAL	\$ 2,798,656,000	\$ 2,284,571,000	82%	92%	\$ 2,703,924,000	\$ 94,732,000
Less Intrafund Transfers	98,760,000	43,306,000	44%	92%	58,201,000	(40,559,000)
NET TOTAL	\$ 2,699,896,000	\$ 2,241,265,000	83%	92%	\$ 2,645,723,000	\$ 54,173,000
REVENUE**	1,484,686,000	1,018,455,000	69%	92%	1,420,124,000	(64,562,000)
Prior Year Savings/Deficits					10,488,000	10,488,000
NCC TOTAL	\$ 1,215,210,000	\$ 1,222,810,000	101%	92%	\$ 1,215,111,000	\$ 100,000

The Net County Cost of \$100,000 is a result of a savings to be carried over in FY 13-14 for the purchase of a Mobile Command Post Trailer.

**The IFT and revenue shortfalls are primarily attributable to unrealized Federal Homeland Security grants, State Criminal Alien Assistance Program (SCAAP) revenue and the loss of the Immigration and Custom Enforcement (ICE) contract. The S&EB, IFT and revenue shortfalls are offset by savings in services and supplies, capital assets and prior year savings due to commitment cancellations. These projections also include any anticipated pay-outs before the end of the fiscal year.

Notes:

(a) source: eCAPS rpt GL-MDASOR1

(b) source: eCAPS rpt GL-MDEXPS1

(d) based on the most recent ten and one half months payroll experience

(g) published final figures

(*) source: eCAPS rpt GL-MDREVS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - PATROL CLEARING
FISCAL YEAR 2012-2013

	FINAL BUDGET*	YTD MAY 2013 EXPENDITURES***	% USED	% OF YEAR	FY 2012-13 YEAR END PROJECTION	VARIANCE
Salaries & Employee Benefits	\$ 763,147,000	\$ 675,905,000	89%	88%	\$ 778,292,000	\$ (15,145,000)
Overtime	55,104,000	45,694,000	83%	88%	49,881,000	5,223,000
Total S&EB	818,251,000	721,599,000	88%	88% (a)	828,173,000	(9,922,000)
Services and Supplies	38,615,000	20,492,000	53%	92%	30,278,000	8,337,000
Less: Exp Distr	-	-	-	92%	-	-
Total S & S	38,615,000	20,492,000	53%	92%	30,278,000	8,337,000
Other Charges	-	-	0%	92%	-	-
Fixed Assets - Equipment	11,223,000	5,116,000	46%	92%	6,828,000	4,395,000
Other Financing Uses	-	-	0%	92%	-	-
GROSS TOTAL	\$ 868,089,000	\$ 747,207,000	86%	92%	\$ 865,279,000	\$ 2,810,000
Less Intrafund Transfers	19,814,000	4,499,000	23%	92%	5,034,000	14,780,000
NET TOTAL	\$ 848,275,000	\$ 742,708,000	88%	92%	\$ 860,245,000	\$ (11,970,000)
REVENUE**	694,998,000	505,808,000	73%	92%	690,495,000	(4,503,000)
Prior Year Savings/Deficits					221,000	221,000
NCC TOTAL	\$ 153,277,000	\$ 236,900,000	155%	92%	\$ 169,529,000	\$ (16,252,000)

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

(a) Based on the most recent ten and one half months payroll experience.

**SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - UNINCORPORATED AREA*
FISCAL YEAR 2012-2013**

	FINAL BUDGET*	YTD MAY 2013 EXPENDITURES***	% USED	% OF YEAR	FY 2012-13 YEAR END PROJECTION	VARIANCE
Salaries & Employee Benefits	\$ -	\$ -	\$ -	88%	\$ -	\$ -
Overtime	-	-	-	88%	-	-
Total S&EB	-	-	-	88% (a)	-	-
Services and Supplies	-	-	-	92%	-	-
Less: Exp Distr	-	-	-	92%	-	-
Total S & S	-	-	-	92%	-	-
Other Charges	-	-	-	92%	-	-
Fixed Assets - Equipment	-	-	-	92%	-	-
Other Financing Uses	-	-	-	92%	-	-
GROSS TOTAL	\$ -	\$ -	\$ -	92%	\$ -	\$ -
Less Intrafund Transfers	-	-	-	92%	-	-
NET TOTAL	\$ -	\$ -	\$ -	92%	\$ -	\$ -
REVENUE**	-	-	-	92%	-	-
Prior Year Savings/Deficits	-	-	-	-	-	-
NCC TOTAL	\$ -	\$ -	\$ -	92%	\$ -	\$ -

* Blank - This is a newly created Budget Unit

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(a) Based on the most recent ten and one half months payroll experience.

**SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - CONTRACT CITIES*
FISCAL YEAR 2012-2013**

	FINAL BUDGET*	YTD MAY 2013 EXPENDITURES***	% USED	% OF YEAR	FY 2012-13 YEAR END PROJECTION	VARIANCE
Salaries & Employee Benefits	\$ -	\$ -	\$ -	88%	\$ -	\$ -
Overtime	-	-	-	88%	-	-
Total S&EB	-	-	-	88% (a)	-	-
Services and Supplies	-	-	-	92%	-	-
Less: Exp Distr	-	-	-	92%	-	-
Total S & S	-	-	-	92%	-	-
Other Charges	-	-	-	92%	-	-
Fixed Assets - Equipment	-	-	-	92%	-	-
Other Financing Uses	-	-	-	92%	-	-
GROSS TOTAL	\$ -	\$ -	\$ -	92%	\$ -	\$ -
Less Intrafund Transfers	-	-	-	92%	-	-
NET TOTAL	\$ -	\$ -	\$ -	92%	\$ -	\$ -
REVENUE**	-	-	-	92%	-	-
Prior Year Savings/Deficits	-	-	-	-	-	-
NCC TOTAL	\$ -	\$ -	\$ -	92%	\$ -	\$ -

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(a) Based on the most recent ten and one half months payroll experience.

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - SPECIALIZED AND UNALLOCATED*
FISCAL YEAR 2012-2013

	FINAL BUDGET*	YTD MAY 2013 EXPENDITURES***	% USED	% OF YEAR	FY 2012-13 YEAR END PROJECTION	VARIANCE
Salaries & Employee Benefits	\$ -	\$ -	\$ -	88%	\$ -	\$ -
Overtime	-	-	-	88%	-	-
Total S&EB	-	-	-	88% (a)	-	-
Services and Supplies	-	-	-	92%	-	-
Less: Exp Distr	-	-	-	92%	-	-
Total S & S	-	-	-	92%	-	-
Other Charges	-	-	-	92%	-	-
Fixed Assets - Equipment	-	-	-	92%	-	-
Other Financing Uses	-	-	-	92%	-	-
GROSS TOTAL	\$ -	\$ -	\$ -	92%	\$ -	\$ -
Less Intrafund Transfers	-	-	-	92%	-	-
NET TOTAL	\$ -	\$ -	\$ -	92%	\$ -	\$ -
REVENUE**	-	-	-	92%	-	-
Prior Year Savings/Deficits					-	-
NCC TOTAL	\$ -	\$ -	\$ -	92%	\$ -	\$ -

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(a) Based on the most recent ten and one half months payroll experience.

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - DETECTIVE
FISCAL YEAR 2012-2013

	<u>FINAL BUDGET*</u>	<u>YTD MAY 2013 EXPENDITURES***</u>	<u>% USED</u>	<u>% OF YEAR</u>	<u>FY 2012-13 YEAR END PROJECTION</u>	<u>VARIANCE</u>
Salaries & Employee Benefits	\$ 99,880,000	\$ 94,084,000	94%	88%	\$ 107,828,000	\$ (7,948,000)
Overtime	5,290,000	5,437,000	103%	88%	6,139,000	(849,000)
Total S&EB	105,170,000	99,521,000	95%	88% (a)	113,967,000	(8,797,000)
Services and Supplies	8,006,000	2,472,000	31%	92%	3,847,000	4,159,000
Less: Exp Distr	-	-	-	92%	-	-
Total S & S	8,006,000	2,472,000	31%	92%	3,847,000	4,159,000
Other Charges	-	-	0%	92%	-	-
Fixed Assets - Equipment	105,000	2,000	2%	92%	51,000	54,000
Other Financing Uses	-	-	0%	92%	-	-
GROSS TOTAL	\$ 113,281,000	\$ 101,995,000	90%	92%	\$ 117,865,000	\$ (4,584,000)
Less Intrafund Transfers	700,000	715,000	102%	92%	982,000	(282,000)
NET TOTAL	\$ 112,581,000	\$ 101,280,000	90%	92%	\$ 116,883,000	\$ (4,302,000)
REVENUE**	53,071,000	36,877,000	69%	92%	49,825,000	(3,246,000)
Prior Year Savings/Deficits					1,021,000	1,021,000
NCC TOTAL	\$ 59,510,000	\$ 64,403,000	108%	92%	\$ 66,037,000	\$ (6,527,000)

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

(a) Based on the most recent ten and one half months payroll experience.

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - ADMINISTRATION
FISCAL YEAR 2012-2013

	FINAL BUDGET*	YTD MAY 2013 EXPENDITURES***	% USED	% OF YEAR	FY 2012-13 YEAR END PROJECTION	VARIANCE
Salaries & Employee Benefits	\$ 67,635,000	\$ 59,345,000	88%	88%	\$ 67,795,000	\$ (160,000)
Overtime	157,000	662,000	422%	88%	1,121,000	(964,000)
Total S&EB	67,792,000	60,007,000	89%	88% ^(a)	68,916,000	(1,124,000)
Services and Supplies	24,612,000	15,885,000	65%	92%	20,194,000	4,418,000
Less: Exp Distr	-	-	-	92%	-	-
Total S & S	24,612,000	15,885,000	65%	92%	20,194,000	4,418,000
Other Charges	-	-	0%	92%	-	-
Fixed Assets - Equipment	363,000	-	0%	92%	15,000	348,000
Other Financing Uses	-	-	0%	92%	-	-
GROSS TOTAL	\$ 92,767,000	\$ 75,892,000	82%	92%	\$ 89,125,000	\$ 3,642,000
Less Intrafund Transfers	597,000	309,000	52%	92%	685,000	(88,000)
NET TOTAL	\$ 92,170,000	\$ 75,583,000	82%	92%	\$ 88,440,000	\$ 3,730,000
REVENUE**	6,518,000	6,650,000	102%	92%	13,515,000	6,997,000
Prior Year Savings/Deficits					647,000	647,000
NCC TOTAL	\$ 85,652,000	\$ 68,933,000	80%	92%	\$ 74,278,000	\$ 11,374,000

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(a) Based on the most recent ten and one half months payroll experience.

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - CUSTODY
FISCAL YEAR 2012-2013

	FINAL BUDGET*	YTD MAY 2013 EXPENDITURES***	% USED	% OF YEAR	FY 2012-13 YEAR END PROJECTION	VARIANCE
Salaries & Employee Benefits	\$ 691,033,000	\$ 572,885,000	83%	88%	\$ 660,899,000	\$ 30,134,000
Overtime	10,161,000	28,620,000	282%	88%	30,398,000	(20,237,000)
Total S&EB	701,194,000	601,505,000	86%	88% (a)	691,297,000	9,897,000
Services and Supplies	155,255,000	77,827,000	50%	92%	110,358,000	44,897,000
Less: Exp Distr	-	-	-	92%	-	-
Total S & S	155,255,000	77,827,000	50%	92%	110,358,000	44,897,000
Other Charges	-	-	0%	92%	-	-
Fixed Assets - Equipment	8,536,000	34,000	0%	92%	178,000	8,358,000
Other Financing Uses	-	-	0%	92%	-	-
GROSS TOTAL	\$ 864,985,000	\$ 679,366,000	79%	92%	\$ 801,833,000	\$ 63,152,000
Less Intrafund Transfers	218,000	297,000	136%	92%	393,000	(175,000)
NET TOTAL	\$ 864,767,000	\$ 679,069,000	79%	92%	\$ 801,440,000	\$ 63,327,000
REVENUE**	392,790,000	246,218,000	63%	92%	340,004,000	(52,786,000)
Prior Year Savings/Deficits					2,526,000	2,526,000
NCC TOTAL	\$ 471,977,000	\$ 432,851,000	92%	92%	\$ 458,910,000	\$ 13,067,000

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(a) Based on the most recent ten and one half months payroll experience.

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - MEDICAL SERVICES*
FISCAL YEAR 2012-2013

	FINAL BUDGET*	YTD MAY 2013 EXPENDITURES***	% USED	% OF YEAR	FY 2012-13 YEAR END PROJECTION	VARIANCE
Salaries & Employee Benefits	\$ -	\$ -	\$ -	88%	\$ -	\$ -
Overtime	-	-	-	88%	-	-
Total S&EB	-	-	-	88% (a)	-	-
Services and Supplies	-	-	-	92%	-	-
Less: Exp Distr	-	-	-	92%	-	-
Total S & S	-	-	-	92%	-	-
Other Charges	-	-	-	92%	-	-
Fixed Assets - Equipment	-	-	-	92%	-	-
Other Financing Uses	-	-	-	92%	-	-
GROSS TOTAL	\$ -	\$ -	\$ -	92%	\$ -	\$ -
Less Intrafund Transfers	-	-	-	92%	-	-
NET TOTAL	\$ -	\$ -	\$ -	92%	\$ -	\$ -
REVENUE**	-	-	-	92%	-	-
Prior Year Savings/Deficits	-	-	-	-	-	-
NCC TOTAL	\$ -	\$ -	\$ -	92%	\$ -	\$ -

* Blank - This is a newly created Budget Unit

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(a) Based on the most recent ten and one half months payroll experience.

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - COURT
FISCAL YEAR 2012-2013

	FINAL BUDGET*	YTD MAY 2013 EXPENDITURES***	% USED	% OF YEAR	FY 2012-13 YEAR END PROJECTION	VARIANCE
Salaries & Employee Benefits	\$ 235,519,000	\$ 200,182,000	85%	88%	\$ 230,467,000	\$ 5,052,000
Overtime	12,252,000	6,675,000	54%	88%	7,681,000	4,571,000
Total S&EB	247,771,000	206,857,000	83%	88% ^(a)	238,148,000	9,623,000
Services and Supplies	12,251,000	3,732,000	30%	92%	5,156,000	7,095,000
Less: Exp Distr	-	-	-	92%	-	-
Total S & S	12,251,000	3,732,000	30%	92%	5,156,000	7,095,000
Other Charges	-	-	0%	92%	-	-
Fixed Assets - Equipment	-	-	0%	92%	-	-
Other Financing Uses	-	-	0%	92%	-	-
GROSS TOTAL	\$ 260,022,000	\$ 210,589,000	81%	92%	\$ 243,304,000	\$ 16,718,000
Less Intrafund Transfers	152,000	94,000	62%	92%	168,000	(16,000)
NET TOTAL	\$ 259,870,000	\$ 210,495,000	81%	92%	\$ 243,136,000	\$ 16,734,000
REVENUE**	171,933,000	120,832,000	70%	92%	185,449,000	13,516,000
Prior Year Savings/Deficits					6,000	6,000
NCC TOTAL	\$ 87,937,000	\$ 89,663,000	102%	92%	\$ 57,681,000	\$ 30,256,000

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(a) Based on the most recent ten and one half months payroll experience.

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - GENERAL SUPPORT
FISCAL YEAR 2012-2013

	FINAL BUDGET*	YTD MAY 2013 EXPENDITURES***	% USED	% OF YEAR	FY 2012-13 YEAR END PROJECTION	VARIANCE
Salaries & Employee Benefits	\$ 222,203,000	\$ 209,252,000	94%	88%	\$ 240,523,000	\$ (18,320,000)
Overtime	3,098,000	5,191,000	168%	88%	5,337,000	(2,239,000)
Total S&EB	225,301,000	214,443,000	95%	88% ^(a)	245,860,000	(20,559,000)
Services and Supplies	154,710,000	81,830,000	53%	92%	137,753,000	16,957,000
Less: Exp Distr	-	-		92%	-	-
Total S & S	154,710,000	81,830,000	53%	92%	137,753,000	16,957,000
Other Charges	63,837,000	48,859,000	77%	92%	60,459,000	3,378,000
Fixed Assets - Equipment	30,998,000	19,786,000	64%	92%	22,430,000	8,568,000
Other Financing Uses	-	-	0%	92%	-	-
GROSS TOTAL	\$ 474,846,000	\$ 364,918,000	77%	92%	\$ 466,502,000	\$ 8,344,000
Less Intrafund Transfers	19,838,000	901,000	5%	92%	1,236,000	18,602,000
NET TOTAL	\$ 455,008,000	\$ 364,017,000	80%	92%	\$ 465,266,000	\$ (10,258,000)
REVENUE**	113,309,000	65,551,000	58%	92%	93,518,000	(19,791,000)
Prior Year Savings/Deficits					6,066,000	6,066,000
NCC TOTAL	\$ 341,699,000	\$ 298,466,000	87%	92%	\$ 365,682,000	\$ (23,983,000)

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

(a) Based on the most recent ten and one half months payroll experience.

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - COUNTY SERVICES
FISCAL YEAR 2012-2013

	<u>FINAL BUDGET*</u>	<u>YTD MAY 2013 EXPENDITURES***</u>	<u>% USED</u>	<u>% OF YEAR</u>	<u>FY 2012-13 YEAR END PROJECTION</u>	<u>VARIANCE</u>
Salaries & Employee Benefits	\$ 67,064,000	\$ 60,450,000	90%	88%	\$ 69,525,000	\$ (2,461,000)
Overtime	12,078,000	5,737,000	47%	88%	6,506,000	5,572,000
Total S&EB	79,142,000	66,187,000	84%	88% (a)	76,031,000	3,111,000
Services and Supplies	44,906,000	29,943,000	67%	92%	43,538,000	1,368,000
Less: Exp Distr	-	-		92%	-	-
Total S & S	44,906,000	29,943,000	67%	92%	43,538,000	1,368,000
Other Charges	478,000	78,000	16%	92%	447,000	31,000
Fixed Assets - Equipment	140,000	-	0%	92%	-	140,000
Other Financing Uses	-	-	0%	92%	-	-
GROSS TOTAL	<u>\$ 124,666,000</u>	<u>\$ 96,208,000</u>	<u>77%</u>	<u>92%</u>	<u>\$ 120,016,000</u>	<u>\$ 4,650,000</u>
Less Intrafund Transfers	57,441,000	36,491,000	64%	92%	49,703,000	7,738,000
NET TOTAL	<u>\$ 67,225,000</u>	<u>\$ 59,717,000</u>	<u>89%</u>	<u>92%</u>	<u>\$ 70,313,000</u>	<u>\$ (3,088,000)</u>
REVENUE**	52,067,000	36,519,000	70%	92%	47,318,000	(4,749,000)
Prior Year Savings/Deficits					-	-
NCC TOTAL	<u>\$ 15,158,000</u>	<u>\$ 23,198,000</u>	<u>153%</u>	<u>92%</u>	<u>\$ 22,995,000</u>	<u>\$ (7,837,000)</u>

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

(a) Based on the most recent ten and one half months payroll experience.

SHERIFF'S DEPARTMENT
 EXPENDITURE REPORT - CLEARING ACCOUNT
 FISCAL YEAR 2012-2013

	FINAL BUDGET*	YTD MAY 2013 EXPENDITURES***	% USED	% OF YEAR	FY 2012-13 YEAR END PROJECTION	VARIANCE
Salaries & Employee Benefits	\$ -	\$ -	0%	88%	\$ -	\$ -
Overtime	-	-	0%	88%	-	-
Total S&EB	-	-	0%	88% (a)	-	-
Services and Supplies	62,000,000	8,396,000	14%	92%	62,000,000	-
Less: Exp Distr	(62,000,000)	-	0%	92%	(62,000,000)	-
Total S & S	-	8,396,000	14%	92%	-	-
Other Charges	-	-	-	92%	-	-
Fixed Assets - Equipment	-	-	0%	92%	-	-
Other Financing Uses	-	-	-	92%	-	-
GROSS TOTAL	\$ -	\$ 8,396,000	0%	92%	\$ -	\$ -
Less Intrafund Transfers	-	-	0%	92%	-	-
NET TOTAL	\$ -	\$ 8,396,000	0%	92%	\$ -	\$ -
REVENUE**	-	-	0%	92%	-	-
Prior Year Savings/Deficits	-	-	-	-	1,000	1,000
NCC TOTAL	\$ -	\$ 8,396,000	0%	92%	\$ (1,000)	\$ 1,000

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

(a) Based on the most recent ten and one half months payroll experience.

ATTACHMENT II

Board Approved Transfers during the fiscal year

				SOURCES		USES			
FY	BA#	Fund	Dept	Acct	Amount	Acct	Amount	BA Cat	Justification
2012-13	None	-	-	-	-	-	-	-	-
2011-12	#139	A01	SH	Other Charges	\$3,578,000	Cap Assests/Equip	\$ 3,578,000	3-Vote	General Support Services to Custody for purchase of Strip/body cavity scanners for the Inmate Reception Center and various custody facilities.
2010-11	#152	A01	SH	Sals & Emp Bens	\$1,900,000	Sals & Emp Bens	\$ 1,900,000	3-Vote	Patrol to County Services for patrol of parks on an overtime basis.
Board Approved Transfers					\$5,478,000		\$ 5,478,000		

Final Budget adjustments approved by the Board

FY	BA#	Fund	Dept	Acct	Amount	Acct	Amount	BA Cat	Justification
2012-13	Supp	A01	SH	Services & Supplies	\$39,027,000	Sals & Emp Bens	\$ 39,027,000	4-Vote	Coverage of Appropriation Overdrafts
2011-12	Supp	A01	SH	Services & Supplies/Cap Assests	\$38,970,000	Sals & Emp Bens	\$ 38,970,000	4-Vote	Coverage of Appropriation Overdrafts
2010-11	Supp	A01	SH	Services & Supplies	\$38,551,000	Sals & Emp Bens	\$ 38,551,000	4-Vote	Coverage of Appropriation Overdrafts
Board Approved Transfers					\$116,548,000		\$ 116,548,000		



County of Los Angeles CHIEF EXECUTIVE OFFICE

Kenneth Hahn Hall of Administration
500 West Temple Street, Room 713, Los Angeles, California 90012
(213) 974-1101
<http://ceo.lacounty.gov>

WILLIAM T FUJIOKA
Chief Executive Officer

Board of Supervisors
GLORIA MOLINA
First District

MARK RIDLEY-THOMAS
Second District

ZEV YAROSLAVSKY
Third District

DON KNABE
Fourth District

MICHAEL D. ANTONOVICH
Fifth District

December 11, 2013

To: Supervisor Don Knabe, Chairman
Supervisor Gloria Molina
Supervisor Ridley-Thomas
Supervisor Zev Yaroslavsky
Supervisor Michael D. Antonovich

From: William T Fujioka
Chief Executive Officer

MONITORING MECHANISM FOR THE SHERIFF'S DEPARTMENT'S OVERALL BUDGET

On June 24, 2013, Supervisor Molina made a motion, seconded by Supervisor Knabe, that instructed the Chief Executive Office (CEO) to recommend a monitoring mechanism for the Sheriff's overall budget.

On August 28, 2013, the CEO reported back with a recommendation to produce a monthly report for the first six months and then quarterly reports on a go-forward basis.

Attached is the first monthly report as of September 30, 2013, that reflects the following:

- The Department's overall budget, year-to-date expenditures, percentage of budget used-to-date, percentage of costs posted-to-date, year-end-cost projection, and budget variance or remaining budget balance.
- Explanations for any expenditure that exceed and revenue that falls short of ten percent or \$1 million from the Adjusted Budget.

The Adjusted Budget, as of September 30, 2013, reflects the Adopted Budget. Supplemental changes to the Adopted Budget were approved on October 8, 2013, subsequent to this reporting period.

It should be noted that the CEO's first monthly report is as of September month-end information, because typically departments set up purchase orders and/or encumbrances for the fiscal year during the months of July and August. Thus, these first two months of the fiscal year have minimal data to arrive at year-end projections.

"To Enrich Lives Through Effective And Caring Service"

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Each Supervisor
December 11, 2103
Page 2

In addition, effective Fiscal Year 2013-14, four new budget units, Patrol – Clearing, Patrol – Unincorporated Area, Patrol – Contract Cities, and Patrol – Specialized and Unallocated, replaced the formerly known Patrol Budget Unit, and the Medical Services Bureau was pulled out of the Custody Budget Unit and became its own separate budget. As these budget units are relatively brand new, historical data is not available for use as experience or reference in developing projections. We anticipate that some budget units will require adjustments throughout the year and please note that these monthly reports are a work in progress.

Finally, in some cases, the percentage of budget used-to-date exceeds the percentage into the fiscal year. Although the Sheriff has rendered services to its client agencies/departments and service costs have posted to eCAPS, there is usually a one to two month lag for processing of payments. As soon as payments are processed and posted on eCAPS, the percentage of budget used should decrease.

At this time, our Office is projecting that the Sheriff's overall budget will end the fiscal year on track. However, we have noted that the estimated overtime expenditures in the areas of Detectives, Administration, Custody, and Medical Services Bureaus are projected to end the year significantly higher than budgeted. We will continue to monitor these expenditures throughout the year and report back with our findings. It is anticipated that we will make the appropriate changes as part of the Recommended Budget to address those areas that have structural deficits.

If you have any questions please feel free to contact Georgia Mattera, Public Safety, at (213) 893-2374.

WTF:GAM:SW
JV:llm

Attachments

c: Executive Office, Board of Supervisors
County Counsel
Sheriff

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - SUMMARY
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD SEPTEMBER 2013 EXPENDITURES*** (As of 9/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	3,027,606,000	452,704,000	15%	21%	3,050,709,000	101%	(23,103,000)	2,160,072,000
Overtime	97,293,000	20,750,000	21%	21%	93,780,000	96%	3,513,000	109,235,000
Less: Exp Distr	(824,137,000)	-	0%	21%	(826,957,000)	100%	2,820,000	-
Total S&EB	2,300,762,000	473,454,000	21%	21% ^(a)	2,317,532,000	101%	(16,770,000) ¹	2,269,307,000
Services and Supplies	534,582,000	33,177,000	6%	25%	466,222,000	87%	68,360,000	340,113,000
Less: Exp Distr	(98,903,000)	-	-	25%	(98,903,000)	100%	-	-
Total S & S	435,679,000	33,177,000	8%	25%	367,319,000	84%	68,360,000 ³	340,113,000
Other Charges	64,313,000	6,750,000	10%	25%	64,313,000	100%	-	57,772,000
Capital Assets - Equipment	44,338,000	730,000	2%	25%	29,008,000	65%	15,330,000 ³	27,401,000
Other Financing Uses	-	-	-	25%	-	-	-	-
GROSS APPROPRIATION	\$ 2,845,092,000	\$ 514,111,000	18%	25%	\$ 2,778,172,000	98%	\$ 66,920,000	\$ 2,694,593,000
Less Intrafund Transfers	97,592,000	3,940,000	4%	25%	59,244,000	61%	(38,348,000) ²	59,271,000
NET TOTAL	\$ 2,747,500,000	\$ 510,171,000	19%	25%	\$ 2,718,928,000	99%	\$ 28,572,000	\$ 2,635,322,000
REVENUE**	1,479,859,000	118,516,000	8%	25%	1,451,287,000	98%	(28,572,000) ²	1,428,342,000
Prior Year Savings/Deficits	-	-	-	0%	-	-	-	-
NCC TOTAL	\$ 1,267,641,000	\$ 391,655,000	31%	25%	\$ 1,267,641,000	100%	\$ -	\$ 1,206,980,000

¹ The S&EB overexpenditure represents the department's absorption of employee benefit costs.

² The IFT and revenue shortfalls are primarily attributable to unrealized Federal Homeland Security grants and State Criminal Alien Assistance Program (SCAAP) revenue.

³ The S&EB, IFT and revenue shortfalls are estimated to be offset by savings in services and supplies and capital assets.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

(a) Based on the most recent two and a half months payroll experience.

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - PATROL CLEARING
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD SEPTEMBER 2013 EXPENDITURES*** (As of 9/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 769,432,000	\$ 160,463,000	21%	21%	\$ 783,544,000	102%	\$ (14,112,000)	\$ 779,100,000
Overtime	54,705,000	9,940,000	18%	21%	43,413,000	79%	11,292,000	51,052,000
Less: Exp Distr	(824,137,000)	-	-	21%	(826,957,000)	100%	2,820,000	-
Total S&EB	-	170,403,000	-	21% (e)	-	-	-	830,152,000
Services and Supplies	36,903,000	2,954,000	8%	25%	36,903,000	100%	-	29,000,000
Less: Exp Distr	(36,903,000)	-	-	25%	(36,903,000)	100%	-	-
Total S & S	-	2,954,000	-	25%	-	-	-	29,000,000
Other Charges	-	-	-	25%	-	-	-	-
Capital Assets - Equipment	-	-	-	25%	-	-	-	6,412,000
Other Financing Uses	-	-	-	25%	-	-	-	-
GROSS APPROPRIATION	\$ -	\$ 173,357,000	-	25%	\$ -	-	\$ -	\$ 865,564,000
Less Intrafund Transfers	-	-	-	25%	-	-	-	4,971,000
NET TOTAL	\$ -	\$ 173,357,000	-	25%	\$ -	-	\$ -	\$ 860,593,000
REVENUE**	-	2,512,000	-	25%	-	-	-	697,075,000
Prior Year Savings/Deficits	-	-	-	0%	-	-	-	-
NCC TOTAL	\$ -	\$ 170,845,000	-	25%	\$ -	-	\$ -	\$ 163,518,000

This budget serves as a clearinghouse for patrol; costs/postings will be distributed to either Patrol-Unincorporated Area, - Contract Cities, and/or -Specialized & Unallocated budget units. The patrol services have been rendered to the Unincorporated Area and to the contract cities. The Department has provided the invoices for the services to the Board offices. The Department has completed the allocation of costs, which were posted in eCAPS, to the appropriate station and ultimately to the UA, CC and S&UA budget units. The Auditor is currently reviewing the cost distribution and upon their approval, the costs will be posted to the respective Patrol budget units.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

(e) Based on the most recent two and a half months payroll experience.

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - UNINCORPORATED AREA (UA)
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD SEPTEMBER 2013 EXPENDITURES*** (As of 9/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 128,987,000	\$ -	0%	21%	\$ 129,428,000	100%	\$ (441,000)	\$ -
Overtime	-	-	-	21%	-	-	-	-
Less: Exp Distr	-	-	-	21%	-	-	-	-
Total S&EB	128,987,000	-	0%	21% ^(e)	129,428,000	100%	(441,000) ¹	-
Services and Supplies	2,524,000	-	0%	25%	2,524,000	100%	-	-
Less: Exp Distr	-	-	-	25%	-	-	-	-
Total S & S	2,524,000	-	0%	25%	2,524,000	100%	-	-
Other Charges	-	-	-	25%	-	-	-	-
Capital Assets - Equipment	-	-	-	25%	-	-	-	-
Other Financing Uses	-	-	-	25%	-	-	-	-
GROSS APPROPRIATION	\$ 131,511,000	\$ -	0%	25%	\$ 131,952,000	100%	\$ (441,000)	\$ -
Less Intrafund Transfers	-	-	-	25%	-	-	-	-
NET TOTAL	\$ 131,511,000	\$ -	0%	25%	\$ 131,952,000	100%	\$ (441,000)	\$ -
REVENUE**	127,877,000	9,032,000 ²	7%	25%	128,706,000	101%	829,000	-
Prior Year Savings/Deficits	-	-	-	0%	-	-	-	-
NCC TOTAL	\$ 3,634,000	\$ (9,032,000)		25%	\$ 3,246,000	89%	\$ 388,000	\$ -

Expenditures in this budget unit are transferred from Patrol Clearing budget unit and are based upon Board-approved UA invoices. The patrol services have been rendered to the Unincorporated Areas. The Department has provided the invoices for the services to the Board offices. The Department has completed the allocation of costs, which were posted in eCAPS, to the appropriate station and ultimately to the UA budget unit. The Auditor is currently reviewing the cost distribution and upon their approval, the costs will be posted to the UA budget unit.

¹ The S&EB overexpenditure represents the department's absorption of employee benefit costs.

² The costs in UA are primarily offset by Prop 172 revenues. The AC processes the transfer of Prop 172 revenues on the same day that the funds are received.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

(e) Based on the most recent two and a half months payroll experience.

**SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - CONTRACT CITIES (CC)
FISCAL YEAR 2013-2014**

	ADJUSTED BUDGET*	YTD SEPTEMBER 2013 EXPENDITURES*** (As of 9/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 248,698,000	\$ -	0%	21%	\$ 249,549,000	100%	\$ (851,000)	\$ -
Overtime	-	-	-	21%	-	-	-	-
Less: Exp Distr	-	-	-	21%	-	-	-	-
Total S&EB	248,698,000	-	0%	21% (e)	249,549,000	100%	(851,000) 1	-
Services and Supplies	4,866,000	-	0%	25%	4,866,000	100%	-	-
Less: Exp Distr	-	-	-	25%	-	-	-	-
Total S & S	4,866,000	-	0%	25%	4,866,000	100%	-	-
Other Charges	-	-	-	25%	-	-	-	-
Capital Assets - Equipment	-	-	-	25%	-	-	-	-
Other Financing Uses	-	-	-	25%	-	-	-	-
GROSS APPROPRIATION	\$ 253,564,000	\$ -	0%	25%	\$ 254,415,000	100%	\$ (851,000)	\$ -
Less Intrafund Transfers	-	-	-	25%	-	-	-	-
NET TOTAL	\$ 253,564,000	\$ -	0%	25%	\$ 254,415,000	100%	\$ (851,000)	\$ -
REVENUE**	253,564,000	43,884,000 2	17%	25%	255,161,000	101%	1,597,000	-
Prior Year Savings/Deficits	-	-	-	0%	-	-	-	-
NCC TOTAL	\$ -	\$ (43,884,000)		25%	\$ (746,000)		\$ 746,000	\$ -

Expenditures in this budget unit are transferred from Patrol Clearing budget unit. The patrol services have been rendered to the CC. The Department has completed the allocation of costs, which were posted in eCAPS, to the appropriate station and ultimately to the CC budget unit. The Auditor is currently reviewing the cost distribution and upon their approval, the costs will be posted to the CC budget unit.

1 The S&EB overexpenditure represents the department's absorption of employee benefit costs.

2 The costs in CC are fully offset by CC revenues. The AC processes the transfer of CC revenues on the same day that the funds are received.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

(e) Based on the most recent two and a half months payroll experience.

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - SPECIALIZED AND UNALLOCATED (S&U)
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD SEPTEMBER 2013 EXPENDITURES*** (As of 9/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 446,452,000	\$ -	0%	21%	\$ 447,980,000	100%	\$ (1,528,000)	\$ -
Overtime	-	-	-	21%	-	-	-	-
Less: Exp Distr	-	-	-	21%	-	-	-	-
Total S&EB	446,452,000	-	0%	21% ^(a)	447,980,000	100%	(1,528,000) ¹	-
Services and Supplies	29,513,000	-	0%	25%	27,000,000	91%	2,513,000 ³	-
Less: Exp Distr	-	-	-	25%	-	-	-	-
Total S & S	29,513,000	-	0%	25%	27,000,000	91%	2,513,000	-
Other Charges	-	-	-	25%	-	-	-	-
Capital Assets - Equipment	10,706,000	-	0%	25%	7,000,000	65%	3,706,000 ³	-
Other Financing Uses	-	-	-	25%	-	-	-	-
GROSS APPROPRIATION	\$ 486,671,000	\$ -	0%	25%	\$ 481,980,000	99%	\$ 4,691,000	\$ -
Less Intrafund Transfers	18,456,000	2,139,000	12%	25%	5,035,000	27%	(13,421,000) ²	-
NET TOTAL	\$ 468,215,000	\$ (2,139,000)	0%	25%	\$ 476,945,000	102%	\$ (8,730,000)	\$ -
REVENUE**	334,481,000	36,625,000	11%	25%	331,316,000	99%	(3,165,000) ²	-
Prior Year Savings/Deficits	-	-	-	0%	-	-	-	-
NCC TOTAL	\$ 133,734,000	\$ (38,764,000)	25%	25%	\$ 145,629,000	109%	\$ (11,895,000)	\$ -

Expenditures in this budget unit are transferred from Patrol Clearing budget unit. The patrol services have been rendered to the UA and to the CC. The Department has provided the UA invoices for the services to the Board offices. The Department has completed the allocation of costs, which were posted in eCAPS, to the appropriate station and ultimately to the UA, CC, and S&U budget units. The Auditor is currently reviewing the cost distribution and upon their approval, the costs will be posted to the respective Patrol budget units. The costs for this budget unit are offset by AB109, Prop 172 and other miscellaneous revenue sources, Intrafund Transfer (IFT) payments received from billing other County Departments, and General Fund.

¹ The S&EB overexpenditure represents the department's absorption of employee benefit costs.

² The IFT and revenue shortfalls are primarily attributable to unrealized Homeland Security grants and AB109 revenue.

³ The S&EB, IFT and revenue shortfalls are estimated to be partially offset by savings in services and supplies and capital assets.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

(a) Based on the most recent two and a half months payroll experience.

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - DETECTIVE
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD SEPTEMBER 2013 EXPENDITURES*** (As of 9/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 129,433,000	\$ 27,303,000	21%	21%	\$ 132,852,000	103%	\$ (3,419,000)	\$ 107,951,000
Overtime	4,929,000	1,506,000	31%	21%	6,897,000	140%	(1,968,000)	5,756,000
Less: Exp Distr	-	-	-	21%	-	-	-	-
Total S&EB	134,362,000	28,809,000	21%	21%	139,749,000	104%	(5,387,000)	113,707,000
Services and Supplies	8,423,000	421,000	5%	25%	3,847,000	46%	4,576,000	3,752,000
Less: Exp Distr	-	-	-	25%	-	-	-	-
Total S & S	8,423,000	421,000	5%	25%	3,847,000	46%	4,576,000	3,752,000
Other Charges	-	-	-	25%	-	-	-	-
Capital Assets - Equipment	279,000	-	0%	25%	224,000	80%	55,000	51,000
Other Financing Uses	-	-	-	25%	-	-	-	-
GROSS APPROPRIATION	\$ 143,064,000	\$ 29,230,000	20%	25%	\$ 143,820,000	101%	\$ (756,000)	\$ 117,510,000
Less Intrafund Transfers	700,000	-	0%	25%	982,000	140%	282,000	972,000
NET TOTAL	\$ 142,364,000	\$ 29,230,000	21%	25%	\$ 142,838,000	100%	\$ (474,000)	\$ 116,538,000
REVENUE**	53,097,000	3,614,000	7%	25%	53,637,000	101%	540,000	51,745,000
Prior Year Savings/Deficits	-	-	-	0%	-	-	-	-
NCC TOTAL	\$ 89,267,000	\$ 25,616,000	29%	25%	\$ 89,201,000	100%	\$ 66,000	\$ 64,793,000

¹ The S&EB overexpenditure represents the department's absorption of employee benefit costs.

² The overtime overexpenditure is workload-related primarily for addressing backlogs in Homicide, Narcotics, Special Victims, and Major Crimes investigations. CARP funding was provided to Patrol and Court budget units to eliminate CARP for detectives beginning Nov 2013, after which time, it is estimated that OT use in Detective budget unit will decrease.

³ The overall S&EB shortfall is estimated to be fully offset by savings in services and supplies, capital assets, and IFT/revenue payments of charges for services.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

(e) Based on the most recent two and a half months payroll experience.

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - ADMINISTRATION
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD SEPTEMBER 2013 EXPENDITURES*** (As of 9/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 76,441,000	\$ 14,678,000	19%	21%	\$ 72,825,000	95%	\$ 3,616,000	\$ 68,166,000
Overtime	188,000	155,000	82%	21%	748,000	398%	(560,000) ¹	697,000
Less: Exp Distr	-	-	-	21%	-	-	-	-
Total S&EB	76,629,000	14,833,000	19%	21% ^(a)	73,573,000	96%	3,056,000	68,863,000
Services and Supplies	25,522,000	741,000	3%	25%	20,194,000	79%	5,328,000	18,908,000
Less: Exp Distr	-	-	-	25%	-	-	-	-
Total S & S	25,522,000	741,000	3%	25%	20,194,000	79%	5,328,000	18,908,000
Other Charges	-	-	-	25%	-	-	-	-
Capital Assets - Equipment	285,000	-	0%	25%	45,000	16%	240,000	15,000
Other Financing Uses	-	-	-	25%	-	-	-	-
GROSS APPROPRIATION	\$ 102,436,000	\$ 15,574,000	15%	25%	\$ 93,812,000	92%	\$ 8,624,000	\$ 87,786,000
Less Intrafund Transfers	597,000	16,000	3%	25%	685,000	115%	88,000	1,273,000
NET TOTAL	\$ 101,839,000	\$ 15,558,000	15%	25%	\$ 93,127,000	91%	\$ 8,712,000	\$ 86,513,000
REVENUE**	7,082,000	844,000	12%	25%	8,515,000	120%	1,433,000	8,208,000
Prior Year Savings/Deficits	-	-	-	0%	-	-	-	-
NCC TOTAL	\$ 94,757,000	\$ 14,714,000	16%	25%	\$ 84,612,000	89%	\$ 10,145,000	\$ 78,305,000

¹ The overtime overexpenditure is related to workload requirements for Personnel Admin (recruitment process), Fiscal Admin (year-end closing) and at the warehouse (central property & evidence and central supply & logistics).

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

(a) Based on the most recent two and a half months payroll experience.

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - CUSTODY
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD SEPTEMBER 2013 EXPENDITURES*** (As of 9/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 484,281,000	\$ 109,968,000	23%	21%	\$ 547,105,000	113%	\$ (62,824,000) ¹	\$ 661,306,000
Overtime	9,044,000	3,697,000	41%	21%	21,379,000	236%	(12,335,000) ²	30,813,000
Less: Exp Distr	-	-	-	21%	-	-	-	-
Total S&EB	493,325,000	113,665,000	23%	21% ^(a)	568,484,000	115%	(75,159,000) ³	692,119,000
Services and Supplies	123,562,000	7,429,000	6%	25%	79,972,000	65%	43,590,000	110,944,000
Less: Exp Distr	-	-	-	25%	-	-	-	-
Total S & S	123,562,000	7,429,000	6%	25%	79,972,000	65%	43,590,000 ³	110,944,000
Other Charges	-	-	-	25%	-	-	-	-
Capital Assets - Equipment	8,806,000	-	0%	25%	1,000,000	11%	7,806,000 ³	175,000
Other Financing Uses	-	-	-	25%	-	-	-	-
GROSS APPROPRIATION	\$ 625,693,000	\$ 121,094,000	19%	25%	\$ 649,456,000	104%	\$ (23,763,000)	\$ 803,238,000
Less Intrafund Transfers	64,000	16,000	25%	25%	62,000	97%	(2,000)	592,000
NET TOTAL	\$ 625,629,000	\$ 121,078,000	19%	25%	\$ 649,394,000	104%	\$ (23,765,000)	\$ 802,646,000
REVENUE**	368,475,000	13,588,000	4%	25%	353,758,000	96%	(14,717,000) ⁴	351,396,000
Prior Year Savings/Deficits	-	-	-	0%	-	-	-	-
NCC TOTAL	\$ 257,154,000	\$ 107,490,000	42%	25%	\$ 295,636,000	115%	\$ (38,482,000)	\$ 451,250,000

¹ The S&EB overexpenditure includes the department's absorption of employee benefit costs. In addition, further research is needed, along with the Medical Services Bureau, as the budgets may require realignment during the upcoming budget phase.

² The overtime overexpenditure is primarily related to overtime use to backfill hiring delays/vacancies.

³ The overall S&EB shortfall is estimated to be partially offset by savings in services and supplies and capital assets.

⁴ The estimated revenue decrease is primarily due to a shortfall in SCAAP and State and Federal grants revenue.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

(a) Based on the most recent two and a half months payroll experience.

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - MEDICAL SERVICES BUREAU (MSB)
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET ¹	YTD SEPTEMBER 2013 EXPENDITURES*** (As of 9/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 195,509,000	\$ 27,596,000	14%	21%	\$ 136,432,000	70%	\$ 59,077,000 ¹	\$ -
Overtime	121,000	246,000	203%	21%	1,454,000	1202%	(1,333,000) ¹	-
Less: Exp Distr	-	-	-	21%	-	-	-	-
Total S&EB	195,630,000	27,942,000	14%	21% ^(a)	137,886,000	70%	57,744,000 ¹	-
Services and Supplies	32,921,000	6,236,000	19%	25%	32,921,000	100%	-	-
Less: Exp Distr	-	-	-	25%	-	-	-	-
Total S & S	32,921,000	6,236,000	19%	25%	32,921,000	100%	-	-
Other Charges	-	-	-	25%	-	-	-	-
Capital Assets - Equipment	500,000	-	0%	25%	500,000	100%	-	-
Other Financing Uses	-	-	-	25%	-	-	-	-
GROSS APPROPRIATION	\$ 229,051,000	\$ 34,178,000	15%	25%	\$ 171,307,000	75%	\$ 57,744,000	\$ -
Less Intrafund Transfers	154,000	-	0%	25%	188,000	122%	34,000	-
NET TOTAL	\$ 228,897,000	\$ 34,178,000	15%	25%	\$ 171,119,000	75%	\$ 57,778,000	\$ -
REVENUE**	-	4,000	-	25%	-	-	-	-
Prior Year Savings/Deficits	-	-	-	0%	-	-	-	-
NCC TOTAL	\$ 228,897,000	\$ 34,174,000	15%	25%	\$ 171,119,000	75%	\$ 57,778,000	\$ -

¹ The S&EB underexpenditure requires further research, along with the Custody Budget Unit, as the budgets may require realignment during the upcoming budget phase.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

(e) Based on the most recent two and a half months payroll experience.

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - COURT
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD SEPTEMBER 2013 EXPENDITURES*** (As of 9/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 246,905,000	\$ 49,313,000	20%	21%	\$244,393,000	99%	\$ 2,512,000	\$ 232,998,000
Overtime	12,303,000	1,735,000	14%	21%	8,292,000	67%	4,011,000	7,886,000
Less: Exp Distr	-	-	-	21%	-	-	-	-
Total S&EB	259,208,000	51,048,000	20%	21% (e)	252,685,000	97%	6,523,000	240,884,000
Services and Supplies	12,402,000	309,000	2%	25%	6,000,000	48%	6,402,000	5,650,000
Less: Exp Distr	-	-	-	25%	-	-	-	-
Total S & S	12,402,000	309,000	2%	25%	6,000,000	48%	6,402,000	5,650,000
Other Charges	-	-	-	25%	-	-	-	-
Capital Assets - Equipment	-	-	-	25%	-	-	-	-
Other Financing Uses	-	-	-	25%	-	-	-	-
GROSS APPROPRIATION	\$ 271,610,000	\$ 51,357,000	19%	25%	\$258,685,000	95%	\$ 12,925,000	\$ 246,534,000
Less Intrafund Transfers	152,000	-	0%	25%	152,000	100%	-	129,000
NET TOTAL	\$ 271,458,000	\$ 51,357,000	19%	25%	\$258,533,000	95%	\$ 12,925,000	\$ 246,405,000
REVENUE**	172,825,000	982,000	1%	25%	165,825,000	96%	(7,000,000) ¹	168,145,000
Prior Year Savings/Deficits	-	-	-	0%	-	-	-	-
NCC TOTAL	\$ 98,633,000	\$ 50,375,000	51%	25%	\$ 92,708,000	94%	\$ 5,925,000	\$ 78,260,000

¹ Reflects a decrease in Trial Court revenue primarily due to a reduction in payment for as-needed overtime services.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

(e) Based on the most recent two and a half months payroll experience.

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - GENERAL SUPPORT
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD SEPTEMBER 2013 EXPENDITURES*** (As of 9/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 232,008,000	\$ 48,600,000	21%	21%	\$ 234,288,000	101%	\$ (2,280,000)	\$ 240,490,000
Overtime	3,909,000	847,000	22%	21%	4,097,000	105%	(188,000)	5,902,000
Less: Exp Distr	-	-	-	21%	-	-	-	-
Total S&EB	235,917,000	49,447,000	21%	21% ^(e)	238,385,000	101%	(2,468,000) ¹	246,392,000
Services and Supplies	151,115,000	11,103,000	7%	25%	145,164,000	96%	5,951,000	127,980,000
Less: Exp Distr	-	-	-	25%	-	-	-	-
Total S & S	151,115,000	11,103,000	7%	25%	145,164,000	96%	5,951,000 ³	127,980,000
Other Charges	63,837,000	6,750,000	11%	25%	64,233,000	101%	(396,000)	57,693,000
Capital Assets - Equipment	23,502,000	730,000	3%	25%	20,189,000	86%	3,313,000 ³	20,748,000
Other Financing Uses	-	-	-	25%	-	-	-	-
GROSS APPROPRIATION	\$ 474,371,000	\$ 68,030,000	14%	25%	\$ 467,971,000	99%	\$ 6,400,000	\$ 452,813,000
Less Intrafund Transfers	19,838,000	33,000	0%	25%	2,000,000	10%	(17,838,000) ²	1,487,000
NET TOTAL	\$ 454,533,000	\$ 67,997,000	15%	25%	\$ 465,971,000	103%	\$ (11,438,000)	\$ 451,326,000
REVENUE**	110,274,000	7,183,000	7%	25%	106,567,000	97%	(3,707,000) ²	103,984,000
Prior Year Savings/Deficits	-	-	-	0%	-	-	-	-
NCC TOTAL	\$ 344,259,000	\$ 60,814,000	18%	25%	\$ 359,404,000	104%	\$ (15,145,000)	\$ 347,342,000

¹ The S&EB overexpenditure represents the department's absorption of employee benefit costs.

² The IFT and revenue shortfalls are primarily attributable to unrealized Federal Homeland Security grants and a reduction on co-generation revenue from ISD.

³ The S&EB, IFT and revenue shortfalls are estimated to be partially offset by savings in services and supplies and capital assets.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

(e) Based on the most recent two and a half months payroll experience.

SHERIFF'S DEPARTMENT
 EXPENDITURE REPORT - CLEARING ACCOUNT
 FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD SEPTEMBER 2013 EXPENDITURES*** (As of 9/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ -	\$ -	-	21%	\$ -	-	\$ -	-
Overtime	-	-	-	21%	-	-	-	-
Less: Exp Distr	-	-	-	21%	-	-	-	-
Total S&EB	-	-	-	21% (e)	-	-	-	-
Services and Supplies	62,000,000	3,245,000	5%	25%	62,000,000	100%	-	41,000
Less: Exp Distr	(62,000,000)	-	0%	25%	(62,000,000)	100%	-	-
Total S & S	-	3,245,000	-	25%	-	-	-	41,000
Other Charges	-	-	-	25%	-	-	-	-
Capital Assets - Equipment	-	-	-	25%	-	-	-	-
Other Financing Uses	-	-	-	25%	-	-	-	-
GROSS APPROPRIATION	\$ -	\$ 3,245,000		25%	\$ -		\$ -	\$ 41,000
Less Intrafund Transfers	-	-	-	25%	-	-	-	-
NET TOTAL	\$ -	\$ 3,245,000		25%	\$ -		\$ -	\$ 41,000
REVENUE**	-	-	-	25%	-	-	-	-
Prior Year Savings/Deficits	-	-	-	0%	-	-	-	-
NCC TOTAL	\$ -	\$ 3,245,000		25%	\$ -		\$ -	\$ 41,000

This budget serves as a clearinghouse for the department; services and supplies costs will be distributed to various departmental budget units.

* GL-MDASOR1
 ** GL-MDREVS1
 *** GL-MDEXPS1

**SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - COUNTY SERVICES
FISCAL YEAR 2013-2014**

	ADJUSTED BUDGET*	YTD SEPTEMBER 2013 EXPENDITURES*** (As of 9/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 69,460,000	\$ 14,683,000	21%	21%	\$ 72,313,000	104%	\$ (2,853,000) ¹	\$ 70,061,000
Overtime	12,094,000	2,624,000	22%	21%	7,500,000	62%	4,594,000	7,129,000
Less: Exp Distr	-	-	-	21%	-	-	-	-
Total S&EB	81,554,000	17,307,000	21%	21% (e)	79,813,000	98%	1,741,000 ³	77,190,000
Services and Supplies	44,831,000	739,000	2%	25%	44,831,000	100%	-	43,838,000
Less: Exp Distr	-	-	-	25%	-	-	-	-
Total S & S	44,831,000	739,000	2%	25%	44,831,000	100%	-	43,838,000
Other Charges	476,000	-	0%	25%	80,000	17%	396,000 ³	79,000
Capital Assets - Equipment	260,000	-	0%	25%	50,000	19%	210,000 ³	-
Other Financing Uses	-	-	-	25%	-	-	-	-
GROSS APPROPRIATION	\$ 127,121,000	\$ 18,045,000	14%	25%	\$ 124,774,000	98%	\$ 2,347,000	\$ 121,107,000
Less Intrafund Transfers	57,631,000	1,736,000	3%	25%	50,140,000	87%	(7,491,000) ²	49,847,000
NET TOTAL	\$ 69,490,000	\$ 16,310,000	23%	25%	\$ 74,634,000	107%	\$ (5,144,000)	\$ 71,260,000
REVENUE**	52,184,000	248,000	0%	25%	47,802,000	92%	(4,382,000) ²	47,789,000
Prior Year Savings/Deficits	-	-	-	0%	-	-	-	-
NCC TOTAL	\$ 17,306,000	\$ 16,062,000	93% ⁴	25%	\$ 26,832,000	155%	\$ (9,526,000)	\$ 23,471,000

¹ The S&EB overexpenditure represents the department's absorption of employee benefit costs.

² The IFT and revenue shortfalls are primarily due to lower than anticipated receipts for services rendered to other County departments, including Health departments.

³ The IFT and revenue shortfalls are estimated to be partially offset by savings in S&EB, S&S, and capital assets.

⁴ Law enforcement and patrol services have been rendered to other County departments and the UA. Costs for the services rendered have posted in eCAPS. The Department has provided the invoices for the services to the County departments. Payment receipts have posted, however most are still in process or payments are still pending. As soon as payments are processed and posted on eCAPS, the % used should decrease and be closer to the actual expenditures.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

(e) Based on the most recent two and a half months payroll experience.



County of Los Angeles CHIEF EXECUTIVE OFFICE

Kenneth Hahn Hall of Administration
500 West Temple Street, Room 713, Los Angeles, California 90012
(213) 974-1101
<http://ceo.lacounty.gov>

WILLIAM T FUJIOKA
Chief Executive Officer

February 26, 2014

Board of Supervisors
GLORIA MOLINA
First District
MARK RIDLEY-THOMAS
Second District
ZEV YAROSLAVSKY
Third District
DON KNABE
Fourth District
MICHAEL D. ANTONOVICH
Fifth District

To: Supervisor Don Knabe, Chairman
Supervisor Gloria Molina
Supervisor Mark Ridley-Thomas
Supervisor Zev Yaroslavsky
Supervisor Michael D. Antonovich

From: William T Fujioka
Chief Executive Officer

MONITORING MECHANISM FOR THE SHERIFF'S DEPARTMENT'S OVERALL BUDGET – MONTHLY EXPENDITURE REPORT (ITEM NO. 1, AGENDA OF JUNE 24, 2013)

Attached is the third monthly report reflecting data for the months of October, November, and December 2013, and includes the following:

- The Sheriff's Department's (Department) Adjusted Budget, year-to-date (YTD) expenditures, percentage of budget used-to-date, percentage of costs posted-to-date, year-end-cost projection, and budget variance or remaining budget balance.
- Explanations for any expenditure that exceed and revenue that falls short of ten percent or \$1 million from the Adjusted Budget.

The Adjusted Budget, as of December 31, 2013, includes budget adjustments through December. Highlights for this report are:

- The Department's year-end projections include estimated costs for implementing Phase I of the Citizen's Commission on Jail Violence (CCJV) recommendations. Funding for CCJV has been set aside in Provisional Financing Uses (PFU). On a quarterly basis, the Department is required to submit expenditures, with relevant supporting documentation, to the Auditor-Controller's (A-C) Audit Division (Audit) for review and validation. Once expenditures have been confirmed, the Chief Executive Office (CEO) and the Department will submit a recommendation to the Board requesting the transfer of funding from PFU to the Department's budget.

- It is expected that later in the fiscal year, expenditures when compared to revenue, will be in alignment for those budget units that include AB109 programs. AB109 funds reside in a trust account managed by the A-C. Each AB109 department must submit a quarterly claim to the CEO and A-C for approval/processing. Claims are due the month following the end of each quarter.

As noted in the previous reports, expenditures-to-date are higher than expected when compared to the revenue received primarily due to a delay in the processing of payments for services already delivered. The following provides the status of various outstanding payments:

Unincorporated Area

- During the week of December 30, 2013, the A-C's Accounting Division approved Unincorporated Area (UA) invoices submitted for the months of July, August, and September. Costs have posted in the Patrol Clearing Budget Unit and the distribution of costs between UA, Contract Cities, and Specialized and Unallocated Budget Units is expected to post by the January month-end report.
- Audit is currently reviewing and validating October and November invoices. A final recommendation for October and November will be combined into a single report and provided to our office by the end of this month or early March 2014.
- On January 10, 2014 and February 12, 2014, the Department delivered December 2013 and January 2014 billings, respectively, to the Board offices.

Citizens' Commission on Jail Violence

- On January 6, 2014, Audit received October and November CCJV expenditures and supporting documentation from the Department. The expenses are related to Salaries & Employee Benefits costs incurred by Department personnel assigned to several programs recommended by CCJV. Audit is expected to provide a final recommendation to the CEO by the end of February.
- The CEO will then submit the required budget adjustment to the Board requesting approval to transfer funds from PFU to the Department's budget.

As soon as the aforementioned payments are processed (revenue is posted and budget adjustments are made), the Department's expenditures and revenues will be in alignment.

Please note that in the upcoming quarterly reports for January through March 2014, the Adjusted Budget will reflect the Board-approved transfer of \$4.3 million in one-time

funding from the Department's budget to PFU. The Department's year-end projections include \$4.3 million in expenditures. Similar to CCJV, the \$4.3 million will remain in PFU until the expenditures have been confirmed by A-C and the CEO submits the required budget adjustment to the Board recommending transfer of funds to the Department. The following provides the status of the one-time projects:

Shooting Simulators

- As of this date, no expenditures have been reported for this project.

Replenish Funds Used for Data Communication Center

- On January 6, 2014, Audit received the Department's request to review/validate \$2.1 million in expenditures for information technology related projects. Please note that the CEO approved the Department's request to submit a claim for a large information technology purchase, as prior year savings were used to fund the Data Communication Center. The prior year savings were realized by delaying the purchase of information technology equipment. Audit is expected to provide a final recommendation to the CEO by the end of February.

Mobile Data Computer/Console Switch Interface

- On January 6, 2014, Audit received the Department's request to review/validate approximately \$944,000 in expenses for the Mobile Data Computer/Console Switch Interface project. A total of \$1.6 million was set aside in the PFU for this project. Audit is expected to provide a final recommendation to the CEO by the end of February.

Overall, it is projected that the Department will end the fiscal year with a \$26 million shortfall until the Board approves the transfer of CCJV funds to the Department's budget. With the transfer of funds, it is anticipated that the Department will end the fiscal year on budget.

We will continue to work with the Department to monitor expenditures in these areas. If you have any questions, please contact Georgia Mattera, Public Safety, at (213) 893-2374.

WTF:GAM:SW
JV:cc/llm

Attachment

c: Executive Office, Board of Supervisors
County Counsel
Sheriff
Auditor-Controller

ATTACHMENT

**SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - SUMMARY
FISCAL YEAR 2013-2014**

	ADJUSTED BUDGET*	YTD DECEMBER 2013 EXPENDITURES*** (As of 12/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	3,061,279,000	1,014,952,000	33%	46%	3,105,528,000	101%	(44,249,000)	2,160,072,000
Overtime	103,541,000	43,884,000	42%	46%	99,531,000	96%	4,070,000	109,235,000
Less: Exp Distr	(835,142,000)	-	0%	46%	(830,812,000)	99%	(4,330,000)	-
Total S&EB	2,329,678,000	1,058,836,000	45%	46%	2,374,247,000	102%	(44,569,000)	2,269,307,000
Services and Supplies	590,312,000	129,754,000	22%	50%	420,610,000	71%	169,702,000	340,113,000
Less: Exp Distr	(108,396,000)	-	-	50%	(29,274,000)	27%	(79,122,000)	-
Total S & S	481,916,000	129,754,000	27%	50%	391,336,000	81%	90,580,000	340,113,000
Other Charges	64,313,000	32,039,000	50%	50%	64,313,000	100%	-	57,772,000
Capital Assets - Equipment	36,806,000	3,231,000	9%	50%	31,257,000	85%	5,549,000	27,401,000
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	\$ 2,912,713,000	\$ 1,223,860,000	42%	50%	\$ 2,861,153,000	98%	\$ 51,560,000	\$ 2,694,593,000
Less Intrafund Transfers	85,154,000	21,031,000	25%	50%	64,008,000	75%	(21,146,000)	59,271,000
NET TOTAL	\$ 2,827,559,000	\$ 1,202,829,000	43%	50%	\$ 2,797,145,000	99%	\$ 30,414,000	\$ 2,635,322,000
REVENUE**	1,534,609,000	482,621,000	31%	50%	1,478,499,000	96%	(56,110,000)	1,428,342,000
Prior Year Savings/Deficits	-	-	-	-	(302,000)	-	(302,000)	-
NCC TOTAL	\$ 1,292,950,000	\$ 720,208,000	56%	50%	\$ 1,318,948,000	102%	\$ (25,998,000) ⁴	\$ 1,206,980,000

¹ The S&EB overexpenditure represents the department's absorption of employee benefit costs and CCJV estimated expenditures.
² The IFT and revenue shortfalls are primarily attributable to unrealized Federal Homeland Security grants and State Criminal Alien Assistance Program (SCAAP) revenue.
³ The S&EB overexpenditure, IFT/revenue shortfalls, and prior year deficit are estimated to be partially offset by savings in S&S and capital assets.
⁴ The overall overexpenditure is due to CCJV estimated expenditures.

^(a) Based on the most recent five and a half months payroll experience.

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SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - PATROL CLEARING
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD DECEMBER 2013 EXPENDITURES** (As of 12/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 779,181,000	\$ 355,680,000	46%	46%	\$ 786,823,000	101%	\$ (7,642,000)	\$ 779,100,000
Overtime	55,961,000	19,859,000	35%	46%	43,989,000	79%	11,972,000	51,052,000
Less: Exp Distr	(835,142,000)	-	-	46%	(830,812,000)	99%	(4,330,000)	-
Total S&EB	-	375,539,000	-	46% (a)	-	-	-	830,152,000
Services and Supplies	46,396,000	9,651,000	21%	50%	29,274,000	63%	17,122,000	29,000,000
Less: Exp Distr	(46,396,000)	-	-	50%	(29,274,000)	63%	(17,122,000)	-
Total S & S	-	9,651,000	-	50%	-	-	-	29,000,000
Other Charges	-	-	-	-	-	-	-	-
Capital Assets - Equipment	-	-	-	-	-	-	-	6,412,000
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	\$ -	\$ 385,190,000	-	50%	\$ -	-	\$ -	\$ 865,564,000
Less Intrafund Transfers	-	-	-	-	-	-	-	4,971,000
NET TOTAL	\$ -	\$ 385,190,000	-	50%	\$ -	-	\$ -	\$ 860,593,000
REVENUE**	-	3,000	-	-	-	-	-	697,075,000
Prior Year Savings/Deficits	-	-	-	-	56,000	-	56,000	-
NCC TOTAL	\$ -	\$ 385,187,000	-	50%	\$ (56,000)	-	\$ 56,000	\$ 163,518,000

This budget serves as a clearinghouse for patrol costs/postings will be distributed to either Patrol-Unincorporated Area, - Contract Cities, and/or -Specialized & Unallocated budget units. The patrol services have been rendered to the Unincorporated Area and to the contract cities. The Department has provided the invoices for the services to the Board offices. The Department has completed the allocation of costs, which were posted in eCAPS to the appropriate station, and ultimately to the UA, CC and S&UA budget units. The Auditor is reviewing the cost distribution and upon their approval, the costs will be posted to the respective Patrol budget units.

(a) Based on the most recent five and a half months payroll experience.

* GL-MIDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - UNINCORPORATED AREA (UA)
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD DECEMBER 2013 EXPENDITURES*** (As of 12/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits:	129,162,000	\$ -	0%	46%	129,162,000	100%	\$ -	
Overtime	-	-	-	46%	-	-	-	
Less: Exp Distr	-	-	-	46%	-	-	-	
Total S&EB	129,162,000	-	0%	46%	129,162,000	100%	-	
Services and Supplies	2,524,000	-	0%	50%	2,524,000	100%	-	
Less: Exp Distr	-	-	-	50%	-	-	-	
Total S & S	2,524,000	-	0%	50%	2,524,000	100%	-	
Other Charges	-	-	-	-	-	-	-	
Capital Assets - Equipment	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
GROSS APPROPRIATION	\$ 131,686,000	\$ -	0%	50%	\$ 131,686,000	100%	\$ -	
Less Intrafund Transfers	-	-	-	-	-	-	-	
NET TOTAL	\$ 131,686,000	\$ -	0%	50%	\$ 131,686,000	100%	\$ -	
REVENUE**	127,877,000	41,233,000¹	32%	50%	127,877,000	100%	-	
Prior Year Savings/Deficits	-	-	-	-	-	-	-	
NCC TOTAL	\$ 3,809,000	\$ (41,233,000)	-	50%	\$ 3,809,000	100%	\$ -	

Expenditures in this budget unit are transferred from Patrol Clearing budget unit and are based upon Board-approved UA invoices. The patrol services have been rendered to the Unincorporated Areas. The Department has provided the invoices for the services to the Board offices. The Department has completed the allocation of costs, which were posted in eCAPS to the appropriate station, and ultimately to the UA budget unit. The Auditor is reviewing the cost distribution and upon their approval, the costs will be posted to the UA budget unit.

¹ The costs in UA are primarily offset by Prop 172 revenues. The AC processes the transfer of Prop 172 revenues on the same day that the funds are received.

(a) Based on the most recent five and a half months payroll experience.

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SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - CONTRACT CITIES (CC)
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD DECEMBER 2013 EXPENDITURES*** (As of 12/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 244,554,000	\$ -	0%	46%	\$ 244,554,000	100%	\$ -	\$ -
Overtime	-	-	-	46%	-	-	-	-
Less: Exp Distr	-	-	-	46%	-	-	-	-
Total S&EB	244,554,000	-	0%	46% ^(e)	244,554,000	100%	-	-
Services and Supplies	4,785,000	-	0%	50%	4,785,000	100%	-	-
Less: Exp Distr	-	-	-	50%	-	-	-	-
Total S & S	4,785,000	-	0%	50%	4,785,000	100%	-	-
Other Charges	-	-	-	-	-	-	-	-
Capital Assets - Equipment	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	\$ 249,339,000	\$ -	0%	50%	\$ 249,339,000	100%	\$ -	\$ -
Less Intrafund Transfers	-	-	-	-	-	-	-	-
NET TOTAL	\$ 249,339,000	\$ -	0%	50%	\$ 249,339,000	100%	\$ -	\$ -
REVENUE**	249,339,000	109,384,000¹	44%	50%	262,217,000	105%	12,878,000	-
Prior Year Savings/Deficits	-	-	-	-	-	-	-	-
NCC TOTAL	\$ -	\$ (109,384,000)	-	50%	\$ (12,878,000)	-	\$ 12,878,000	\$ -

Expenditures in this budget unit are transferred from Patrol Clearing budget unit. The patrol services have been rendered to the CC. The Department has completed the allocation of costs, which were posted in eCAPS to the appropriate station, and ultimately to the CC budget unit. The Auditor is reviewing the cost distribution and upon their approval, the costs will be posted to the CC budget unit.

¹ The costs in CC are fully offset by CC revenues. The AC processes the transfer of CC revenues on the same day that the funds are received.

^(e) Based on the most recent five and a half months payroll experience.

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SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - SPECIALIZED AND UNALLOCATED (S&U)
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD DECEMBER 2013 EXPENDITURES*** (As of 12/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 461,426,000	\$ -	0%	46%	457,096,000	99%	\$ 4,330,000	\$ -
Overtime	-	-	-	46%	-	-	-	-
Less: Exp Distr	-	-	-	46%	-	-	-	-
Total S&EB	461,426,000	-	0%	46% ^(a)	457,096,000	99%	4,330,000 ²	-
Services and Supplies	39,087,000	63,000	0.2%	50%	21,965,000	56%	17,122,000	-
Less: Exp Distr	-	-	-	50%	-	-	-	-
Total S & S	39,087,000	63,000	0.2%	50%	21,965,000	56%	17,122,000 ²	-
Other Charges	-	-	-	50%	-	-	-	-
Capital Assets - Equipment	8,426,000	36,000	0.4%	50%	7,000,000	83%	1,426,000 ²	-
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	\$ 508,939,000	\$ 99,000	0.02%	50%	\$ 486,061,000	96%	\$ 22,878,000	\$ -
Less Intrafund Transfers	9,637,000	2,314,000	24%	50%	6,957,000	72%	(2,680,000) ¹	-
NET TOTAL	\$ 499,302,000	\$ (2,215,000)	-	50%	\$ 479,104,000	96%	\$ 20,198,000	\$ -
REVENUE**	354,021,000	118,384,000	33%	50%	326,181,000	92%	(27,840,000) ¹	-
Prior Year Savings/Deficits	-	-	-	-	(306,000)	-	(306,000) ¹	-
NCC TOTAL	\$ 145,281,000	\$ (120,599,000)	-	50%	\$ 153,229,000	105%	\$ (7,948,000)	\$ -

Expenditures in this budget unit are transferred from Patrol Clearing budget unit. The patrol services have been rendered to the UA and to the CC. The Department has provided the UA invoices for the services to the Board offices. The Department has completed the allocation of costs, which were posted in eCAPS to the appropriate station, and ultimately to the UA, CC, and S&U budget units. The Auditor is reviewing the cost distribution and upon their approval, the costs will be posted to the respective Patrol budget units. The costs for this budget unit are offset by AB109, Prop 172 and other miscellaneous revenue sources, Intrafund Transfer (IFT) payments received from billing other County Departments, and General Fund.

¹ The IFT/revenue shortfalls and prior year deficit are primarily attributable to unrealized Homeland Security grants and AB109 revenue.

² The IFT/revenue shortfalls and prior year deficit are estimated to be partially offset by savings in S&EB, S&S, and capital assets.

^(a) Based on the most recent five and a half months payroll experience.

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SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - DETECTIVE
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD DECEMBER 2013 EXPENDITURES*** (As of 12/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 131,234,000	\$ 62,544,000	48%	46%	\$ 139,970,000	107%	\$ (8,736,000)	\$ 107,951,000
Overtime	8,492,000	3,090,000	36%	46%	6,247,000	74%	2,245,000	5,756,000
Less: Exp Distr	-	-	-	46%	-	-	-	-
Total S&EB	139,726,000	65,634,000	47%	46% ^(a)	146,217,000	105%	(6,491,000) ¹	113,707,000
Services and Supplies	9,456,000	1,612,000	17%	50%	4,720,000	50%	4,736,000	3,752,000
Less: Exp Distr	-	-	-	50%	-	-	-	-
Total S & S	9,456,000	1,612,000	17%	50%	4,720,000	50%	4,736,000 ³	3,752,000
Other Charges	-	-	-	-	-	-	-	-
Capital Assets - Equipment	330,000	-	0%	50%	245,000	74%	85,000 ³	51,000
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	\$ 149,512,000	\$ 67,246,000	45%	50%	\$ 151,182,000	101%	\$ (1,670,000)	\$ 117,510,000
Less Intrafund Transfers	700,000	237,000	34%	50%	1,006,000	144%	306,000 ³	972,000
NET TOTAL	\$ 148,812,000	\$ 67,009,000	45%	50%	\$ 150,176,000	101%	\$ (1,364,000)	\$ 116,538,000
REVENUE**	58,530,000	16,049,000	27%	50%	54,703,000	93%	(3,827,000) ²	51,745,000
Prior Year Savings/Deficits	-	-	-	-	15,000	-	15,000 ³	-
NCC TOTAL	\$ 90,282,000	\$ 50,960,000	56%	50%	\$ 95,458,000	106%	\$ (5,176,000)	\$ 64,793,000

¹ The S&EB overexpenditure represents the department's absorption of employee benefit costs.

² The revenue shortfall is primarily due to a reduction in the California Emergency Management Agency (CAL-EMA) grants.

³ The S&EB over expenditure and revenue shortfall are estimated to be partially offset by savings in S&S, capital assets, overrealized IFT payments received from other County departments and prior year savings.

^(a) Based on the most recent five and a half months payroll experience.

* GL-MDASOR1

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*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - ADMINISTRATION
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD DECEMBER 2013 EXPENDITURES*** (As of 12/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 76,159,000	\$ 33,567,000	44%	46%	\$ 77,547,000	102%	\$ (1,388,000) ¹	\$ 68,166,000
Overtime	192,000	482,000	251%	46%	977,000	509%	(785,000) ²	697,000
Less: Exp Distr	-	-	-	46%	-	-	-	-
Total S&EB	76,351,000	34,049,000	45%	46%	78,524,000	103%	(2,173,000) ⁴	68,863,000
Services and Supplies	25,828,000	11,816,000	46%	50%	21,188,000	82%	4,640,000	18,908,000
Less: Exp Distr	-	-	-	50%	-	-	-	-
Total S & S	25,828,000	11,816,000	46%	50%	21,188,000	82%	4,640,000 ⁴	18,908,000
Other Charges	-	-	-	-	-	-	-	-
Capital Assets - Equipment	180,000	-	0%	50%	78,000	43%	102,000 ⁴	15,000
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	\$ 102,359,000	\$ 45,865,000	45%	50%	\$ 99,790,000	97%	\$ 2,569,000	\$ 87,786,000
Less Intrafund Transfers	612,000	195,000	32%	50%	531,000	87%	(81,000) ³	1,273,000
NET TOTAL	\$ 101,747,000	\$ 45,670,000	45%	50%	\$ 99,259,000	98%	\$ 2,488,000	\$ 86,513,000
REVENUE**	7,146,000	2,570,000	36%	50%	8,513,000	119%	1,367,000 ⁴	8,208,000
Prior Year Savings/Deficits	-	-	-	0%	(33,000)	-	(33,000) ³	-
NCC TOTAL	\$ 94,601,000	\$ 43,100,000	46%	50%	\$ 90,779,000	96%	\$ 3,822,000	\$ 78,305,000

¹ The S&EB overexpenditure is due to estimated CCJV expenditures.

² The overtime overexpenditure is related to workload requirements for Personnel Admin (recruitment process), Fiscal Admin (year-end closing) and at the warehouse (central property & evidence and central supply & logistics).

³ The IFT and prior year revenue accrual shortfalls are primarily due to lower than anticipated receipts for services rendered to other County departments.

⁴ The overall S&EB overexpenditure and IFT/prior year revenue accrual shortfalls are estimated to be fully offset by savings in S&S, capital assets, ad overrealized charges for services revenue.

(e) Based on the most recent five and a half months payroll experience.

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SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - CUSTODY
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD DECEMBER 2013 EXPENDITURES*** (As of 12/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 490,713,000	\$ 236,231,000	48%	46%	\$ 526,905,000	107%	\$ (36,192,000)	\$ 661,306,000
Overtime	8,994,000	9,833,000	109%	46%	25,844,000	287%	(16,850,000)	30,813,000
Less: Exp Distr	-	-	-	46%	-	-	-	-
Total S&EB	499,707,000	246,064,000	49%	46% ^(a)	552,749,000	111%	(53,042,000) ¹	692,119,000
Services and Supplies	142,545,000	27,599,000	19%	50%	82,461,000	58%	60,084,000	110,944,000
Less: Exp Distr	-	-	-	50%	-	-	-	-
Total S & S	142,545,000	27,599,000	19%	50%	82,461,000	58%	60,084,000 ³	110,944,000
Other Charges	-	-	-	-	-	-	-	-
Capital Assets - Equipment	8,175,000	-	0%	50%	4,239,000	52%	3,936,000 ³	175,000
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	\$ 650,427,000	\$ 273,663,000	42%	50%	\$ 639,449,000	98%	\$ 10,978,000	\$ 803,238,000
Less Intrafund Transfers	64,000	39,000	61%	50%	190,000	297%	126,000 ³	592,000
NET TOTAL	\$ 650,363,000	\$ 273,624,000	42%	50%	\$ 639,259,000	98%	\$ 11,104,000	\$ 802,646,000
REVENUE**	398,149,000	103,219,000	26%	50%	382,993,000	96%	(15,156,000) ²	351,396,000
Prior Year Savings/Deficits	-	-	-	-	(411,000)	-	(411,000) ²	-
NCC TOTAL	\$ 252,214,000	\$ 170,405,000	68%	50%	\$ 256,677,000	102%	\$ (4,463,000)	\$ 451,250,000

¹ The S&EB overexpenditure includes the department's absorption of employee benefit costs and CC.IV estimated expenditures. In addition, further research is needed, along with the Medical Services Bureau Budget Unit, as the budgets may require realignment during the upcoming budget phase.

² The revenue shortfall and prior year deficit are primarily due to a reduction in SCAAP, State, and Federal grants revenue.

³ The S&EB overexpenditure, revenue shortfall, and prior year deficit are estimated to be partially offset by savings in S&S, capital assets, and overrealized IFT payments.

^(a) Based on the most recent five and a half months payroll experience.

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SHERIFF'S DEPARTMENT
 EXPENDITURE REPORT - MEDICAL SERVICES BUREAU (MSB)
 FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD DECEMBER 2013 EXPENDITURES*** (As of 12/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 195,661,000	\$ 74,752,000	38%	46%	\$ 178,227,000	91%	\$ 17,434,000	\$ -
Overtime	121,000	762,000	630%	46%	2,029,000	1677%	(1,908,000)	-
Less: Exp Distr	-	-	-	46%	-	-	-	-
Total S&EB	195,782,000	75,514,000	39%	46% (a)	180,256,000	92%	15,526,000	-
Services and Supplies	45,327,000	15,246,000	34%	50%	45,327,000	100%	-	-
Less: Exp Distr	-	-	-	50%	-	-	-	-
Total S & S	45,327,000	15,246,000	34%	50%	45,327,000	100%	-	-
Other Charges	-	-	-	-	-	-	-	-
Capital Assets - Equipment	1,270,000	-	0%	50%	1,270,000	100%	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	\$ 242,379,000	\$ 90,760,000	37%	50%	\$ 226,853,000	94%	\$ 15,526,000	\$ -
Less Intrafund Transfers	281,000	-	0%	50%	500,000	178%	219,000	-
NET TOTAL	\$ 242,098,000	\$ 90,760,000	37%	50%	\$ 226,353,000	93%	\$ 15,745,000	\$ -
REVENUE**	3,936,000	8,000	0%	50%	3,957,000	101%	21,000	-
Prior Year Savings/Deficits	-	-	-	0%	-	-	-	-
NCC TOTAL	\$ 238,162,000	\$ 90,752,000	38%	50%	\$ 222,396,000	93%	\$ 15,766,000	\$ -

¹ The S&EB underexpenditure requires further research, along with the Custody Budget Unit, as the budgets may require realignment during the upcoming budget phase.

^(a) Based on the most recent five and a half months payroll experience.

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SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - COURT
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD DECEMBER 2013 EXPENDITURES*** (As of 12/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 249,130,000	\$ 111,511,000	45%	46%	\$ 247,519,000	99%	\$ 1,611,000	\$ 232,998,000
Overtime	12,303,000	3,604,000	29%	46%	7,457,000	61%	4,846,000	7,886,000
Less: Exp Distr	-	-	-	46%	-	-	-	-
Total S&EB	261,433,000	115,115,000	44%	46%	254,976,000	98%	6,457,000	240,884,000
Services and Supplies	12,402,000	1,797,000	14%	50%	6,030,000	49%	6,372,000	5,650,000
Less: Exp Distr	-	-	-	50%	-	-	-	-
Total S & S	12,402,000	1,797,000	14%	50%	6,030,000	49%	6,372,000	5,650,000
Other Charges	-	-	-	-	-	-	-	-
Capital Assets - Equipment	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	\$ 273,835,000	\$ 116,912,000	43%	50%	\$ 261,006,000	95%	\$ 12,829,000	\$ 246,534,000
Less Intrafund Transfers	299,000	35,000	12%	50%	147,000	49%	(152,000)	129,000
NET TOTAL	\$ 273,536,000	\$ 116,877,000	43%	50%	\$ 260,859,000	95%	\$ 12,677,000	\$ 246,405,000
REVENUE**	172,825,000	51,359,000	30%	50%	165,939,000	96%	(6,886,000)	168,145,000
Prior Year Savings/Deficits	-	-	-	-	15,000	-	15,000	-
NCC TOTAL	\$ 100,711,000	\$ 65,518,000	65%	50%	\$ 94,905,000	94%	\$ 5,806,000	\$ 78,260,000

¹ The IFT and revenue shortfalls are primarily due to a reduction in payments from the courts for as-needed overtime services.

^(a) Based on the most recent five and a half months payroll experience.

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SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - GENERAL SUPPORT
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD DECEMBER 2013 EXPENDITURES*** (As of 12/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 234,400,000	\$ 107,804,000	46%	46%	\$ 245,011,000	105%	\$ (10,611,000)	\$ 240,490,000
Overtime	5,384,000	2,073,000	39%	46%	5,488,000	102%	(104,000)	5,902,000
Less: Exp Distr	-	-	-	46%	-	-	-	-
Total S&EB	239,784,000	109,877,000	46%	46% ^(a)	250,499,000	104%	(10,715,000) ¹	246,392,000
Services and Supplies	154,971,000	48,397,000	31%	50%	157,345,000	102%	(2,374,000)	127,980,000
Less: Exp Distr	-	-	-	50%	-	-	-	-
Total S & S	154,971,000	48,397,000	31%	50%	157,345,000	102%	(2,374,000) ²	127,980,000
Other Charges	63,837,000	31,990,000	50%	50%	63,837,000	100%	-	57,693,000
Capital Assets - Equipment	18,325,000	3,195,000	17%	50%	18,325,000	100%	-	20,748,000
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	\$ 476,917,000	\$ 193,459,000	41%	50%	\$ 490,006,000	103%	\$ (13,089,000)	\$ 452,813,000
Less Intrafund Transfers	15,604,000	534,000	3%	50%	996,000	6%	(14,608,000) ³	1,487,000
NET TOTAL	\$ 461,313,000	\$ 192,925,000	42%	50%	\$ 489,010,000	106%	\$ (27,697,000)	\$ 451,326,000
REVENUE**	110,306,000	24,828,000	23%	50%	96,298,000	87%	(14,008,000) ³	103,984,000
Prior Year Savings/Deficits	-	-	-	-	349,000	-	349,000	-
NCC TOTAL	\$ 351,007,000	\$ 168,097,000	48%	50%	\$ 392,363,000	112%	\$ (41,356,000)	\$ 347,342,000

¹ The S&EB overexpenditure represents the department's absorption of employee benefit costs and CCJV estimated expenditures.

² The S&S overexpenditure is primarily attributable to CCJV estimated expenditures.

³ The IFT and revenue shortfalls are primarily attributable to unrealized Federal Homeland Security grants and a reduction of co-generation revenue from ISD.

(a) Based on the most recent five and a half months payroll experience.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - CLEARING ACCOUNT
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD DECEMBER 2013 EXPENDITURES*** (As of 12/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ -	\$ -	-	-	\$ -	-	\$ -	-
Overtime	-	-	-	-	-	-	-	-
Less: Exp Distr	-	-	-	-	-	-	-	-
Total S&EB	-	-	-	-	-	-	-	-
Services and Supplies	62,000,000	902,000	1%	50%	-	0%	62,000,000	41,000
Less: Exp Distr	(62,000,000)	-	0%	50%	-	0%	(62,000,000)	-
Total S & S	-	902,000	-	50%	-	-	-	41,000
Other Charges	-	-	-	-	-	-	-	-
Capital Assets - Equipment	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	\$ -	\$ 902,000	-	50%	\$ -	-	\$ -	\$ 41,000
Less Intrafund Transfers	-	-	-	-	-	-	-	-
NET TOTAL	\$ -	\$ 902,000	-	50%	\$ -	-	\$ -	\$ 41,000
REVENUE**	-	-	-	-	-	-	-	-
Prior Year Savings/Deficits	-	-	-	-	-	-	-	-
NCC TOTAL	\$ -	\$ 902,000	-	50%	\$ -	-	\$ -	\$ 41,000

This budget serves as a clearinghouse for the department; services and supplies costs will be distributed to various departmental budget units.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - COUNTY SERVICES
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD DECEMBER 2013 EXPENDITURES*** (As of 12/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 69,659,000	\$ 32,863,000	47%	46%	\$ 72,714,000	104%	\$ (3,055,000) ¹	\$ 70,061,000
Overtime	12,094,000	4,181,000	35%	46%	7,500,000	62%	4,594,000	7,129,000
Less: Exp Distr	-	-	-	46%	-	-	-	-
Total S&EB	81,753,000	37,044,000	45%	46%	80,214,000	98%	1,539,000 ³	77,190,000
Services and Supplies	44,991,000	12,671,000	28%	50%	44,991,000	100%	-	43,838,000
Less: Exp Distr	-	-	-	50%	-	-	-	-
Total S & S	44,991,000	12,671,000	28%	50%	44,991,000	100%	-	43,838,000
Other Charges	476,000	49,000	10%	50%	476,000	100%	-	79,000
Capital Assets - Equipment	100,000	-	0%	50%	100,000	100%	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	\$ 127,320,000	\$ 49,764,000	39%	50%	\$ 125,731,000	99%	\$ 1,539,000	\$ 121,107,000
Less Intrafund Transfers	57,957,000	17,677,000	31%	50%	53,681,000	93%	(4,276,000) ²	49,847,000
NET TOTAL	\$ 69,363,000	\$ 32,087,000	46%	50%	\$ 72,100,000	104%	\$ (2,737,000)	\$ 71,260,000
REVENUE**	52,480,000	15,584,000	30%	50%	49,821,000	95%	(2,659,000) ²	47,789,000
Prior Year Savings/Deficits	-	-	-	-	13,000 ³	-	13,000 ³	-
NCC TOTAL	\$ 16,883,000	\$ 16,503,000	98% ⁴	50%	\$ 22,266,000	132%	\$ (5,383,000)	\$ 23,471,000

¹ The S&EB overexpenditure represents the department's absorption of employee benefit costs.

² The IFT and revenue shortfalls are primarily due to lower than anticipated receipts for services rendered to other County departments, including the Health department.

³ The IFT and revenue shortfalls are estimated to be partially offset by savings in S&EB and prior year savings.

⁴ Law enforcement and patrol services have been rendered to other County departments. Costs for the services rendered have posted in eCAPS. The Department has provided the invoices for the services to the County departments. Some payment receipts have posted, however most payments are still pending. As soon as payments are processed and posted on eCAPS, the "Used" should decrease and be closer to the actual expenditures.

(a) Based on the most recent five and a half months payroll experience.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - SUMMARY
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD NOVEMBER 2013 EXPENDITURES*** (As of 11/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	3,061,036,000	804,404,000	26%	38%	3,113,072,000	102%	(52,036,000)	2,160,072,000
Overtime	103,298,000	35,320,000	34%	38%	101,627,000	98%	1,671,000	109,235,000
Less: Exp Distr	(834,899,000)	-	0%	38%	(832,166,000)	100%	(2,733,000)	-
Total S&EB	2,329,435,000	839,724,000	36%	38% ^(a)	2,382,533,000	102%	(53,098,000) ¹	2,269,307,000
Services and Supplies	583,263,000	101,629,000	17%	42%	418,074,000	72%	165,189,000	340,113,000
Less: Exp Distr	(105,195,000)	-	-	42%	(31,275,000)	30%	(73,920,000)	-
Total S & S	478,068,000	101,629,000	21%	42%	386,799,000	81%	91,269,000 ³	340,113,000
Other Charges	64,313,000	29,205,000	45%	42%	64,313,000	100%	-	57,772,000
Capital Assets - Equipment	36,066,000	1,661,000	5%	42%	31,257,000	87%	4,809,000 ³	27,401,000
Other Financing Uses	-	-	-	42%	-	-	-	-
GROSS APPROPRIATION	\$ 2,907,882,000	\$ 972,219,000	33%	42%	\$ 2,864,902,000	99%	\$ 42,980,000	\$ 2,694,593,000
Less Intrafund Transfers	83,795,000	16,310,000	19%	42%	63,842,000	76%	(19,953,000) ²	59,271,000
NET TOTAL	\$ 2,824,087,000	\$ 955,909,000	34%	42%	\$ 2,801,060,000	99%	\$ 23,027,000	\$ 2,635,322,000
REVENUE**	1,531,137,000	387,922,876	25%	42%	1,479,320,000	97%	(51,817,000) ²	1,428,342,000
Prior Year Savings/Deficits	-	-	-	0%	(507,000)	-	(507,000) ²	-
NCC TOTAL	\$ 1,292,950,000	\$ 567,986,124	44%	42%	\$ 1,322,247,000	102%	\$ (29,297,000)⁴	\$ 1,206,980,000

¹ The S&EB overexpenditure represents the department's absorption of employee benefit costs and CCJV estimated expenditures.

² The IFT/revenue shortfalls and prior year deficits are primarily attributable to unrealized Federal Homeland Security grants and State Criminal Alien Assistance Program (SCAAP) revenue.

³ The S&EB overexpenditure, the IFT/revenue shortfalls, and prior year deficits are estimated to be partially offset by savings in services and supplies and capital assets.

⁴ The overall overexpenditure is due to CCJV estimated expenditures.

^(a) Based on the most recent four and a half months payroll experience.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - PATROL CLEARING
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD NOVEMBER 2013 EXPENDITURES*** (As of 11/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 779,181,000	\$ 281,268,000	36%	38%	\$ 788,999,000	101%	\$ (9,818,000)	\$ 779,100,000
Overtime	55,718,000	16,488,000	30%	38%	43,167,000	77%	12,551,000	51,052,000
Less: Exp Distr	(834,899,000)	-	-	38%	(832,166,000)	100%	(2,733,000)	-
Total S&EB	-	297,756,000	-	38% (a)	-	-	-	830,152,000
Services and Supplies	43,195,000	7,890,000	18%	42%	31,275,000	72%	11,920,000	29,000,000
Less: Exp Distr	(43,195,000)	-	-	42%	(31,275,000)	72%	(11,920,000)	-
Total S & S	-	7,890,000	-	42%	-	-	-	29,000,000
Other Charges	-	-	-	42%	-	-	-	-
Capital Assets - Equipment	-	-	-	42%	-	-	-	6,412,000
Other Financing Uses	-	-	-	42%	-	-	-	-
GROSS APPROPRIATION	\$ -	\$ 305,646,000	-	42%	\$ -	-	\$ -	\$ 865,564,000
Less Intrafund Transfers	-	-	-	42%	-	-	-	4,971,000
NET TOTAL	\$ -	\$ 305,646,000	-	42%	\$ -	-	\$ -	\$ 860,593,000
REVENUE**	-	1,000	-	42%	-	-	-	697,075,000
Prior Year Savings/Deficits	-	-	-	0%	56,000	-	56,000	-
NCC TOTAL	\$ -	\$ 305,645,000	-	42%	\$ (56,000)	-	\$ 56,000	\$ 163,518,000

This budget serves as a clearinghouse for patrol costs/postings will be distributed to either Patrol-Unincorporated Area, - Contract Cities, and/or -Specialized & Unallocated budget units. The patrol services have been rendered to the Unincorporated Area and to the contract cities. The Department has provided the invoices for the services to the Board offices. The Department has completed the allocation of costs, which were posted in eCAPS to the appropriate station, and ultimately to the UA, CC and S&UA budget units. The Auditor is reviewing the cost distribution and upon their approval, the costs will be posted to the respective Patrol budget units.

(a) Based on the most recent four and a half months payroll experience.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - UNINCORPORATED AREA (UA)
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD NOVEMBER 2013 EXPENDITURES*** (As of 11/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	129,162,000	\$ -	0%	38%	129,162,000	100%	\$ -	-
Overtime	-	-	-	38%	-	-	-	-
Less: Exp Distr	-	-	-	38%	-	-	-	-
Total S&EB	129,162,000	-	0%	38% ^(a)	129,162,000	100%	-	-
Services and Supplies	2,524,000	-	0%	42%	2,524,000	100%	-	-
Less: Exp Distr	-	-	-	42%	-	-	-	-
Total S & S	2,524,000	-	0%	42%	2,524,000	100%	-	-
Other Charges	-	-	-	42%	-	-	-	-
Capital Assets - Equipment	-	-	-	42%	-	-	-	-
Other Financing Uses	-	-	-	42%	-	-	-	-
GROSS APPROPRIATION	\$ 131,686,000	\$ -	0%	42%	\$ 131,686,000	100%	\$ -	\$ -
Less Intrafund Transfers	-	-	-	42%	-	-	-	-
NET TOTAL	\$ 131,686,000	\$ -	0%	42%	\$ 131,686,000	100%	\$ -	\$ -
REVENUE**	127,877,000	31,445,000 ¹	25%	42%	127,877,000	100%	-	-
Prior Year Savings/Deficits	-	-	-	0%	-	-	-	-
NCC TOTAL	\$ 3,809,000	\$ (31,445,000)		42%	\$ 3,809,000	100%	\$ -	\$ -

Expenditures in this budget unit are transferred from Patrol Clearing budget unit and are based upon Board-approved UA invoices. The patrol services have been rendered to the Unincorporated Areas. The Department has provided the invoices for the services to the Board offices. The Department has completed the allocation of costs, which were posted in eCAPS to the appropriate station, and ultimately to the UA budget unit. The Auditor is reviewing the cost distribution and upon their approval, the costs will be posted to the UA budget unit.

¹ The costs in UA are primarily offset by Prop 172 revenues. The AC processes the transfer of Prop 172 revenues on the same day that the funds are received.

^(a) Based on the most recent four and a half months payroll experience.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
 EXPENDITURE REPORT - CONTRACT CITIES (CC)
 FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD NOVEMBER 2013 EXPENDITURES*** (As of 11/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 244,554,000	\$ -	0%	38%	\$ 244,554,000	100%	\$ -	\$ -
Overtime	-	-	-	38%	-	-	-	-
Less: Exp Distr	-	-	-	38%	-	-	-	-
Total S&EB	244,554,000	-	0%	38% ^(a)	244,554,000	100%	-	-
Services and Supplies	4,785,000	-	0%	42%	4,785,000	100%	-	-
Less: Exp Distr	-	-	-	42%	-	-	-	-
Total S & S	4,785,000	-	0%	42%	4,785,000	100%	-	-
Other Charges	-	-	-	42%	-	-	-	-
Capital Assets - Equipment	-	-	-	42%	-	-	-	-
Other Financing Uses	-	-	-	42%	-	-	-	-
GROSS APPROPRIATION	\$ 249,339,000	\$ -	0%	42%	\$ 249,339,000	100%	\$ -	\$ -
Less Intrafund Transfers	-	-	-	42%	-	-	-	-
NET TOTAL	\$ 249,339,000	\$ -	0%	42%	\$ 249,339,000	100%	\$ -	\$ -
REVENUE**	249,339,000	87,517,000 ¹	35%	42%	262,184,000	105%	12,845,000	-
Prior Year Savings/Deficits	-	-	-	0%	-	-	-	-
NCC TOTAL	\$ -	\$ (87,517,000)	-	42%	\$ (12,845,000)	-	\$ 12,845,000	\$ -

Expenditures in this budget unit are transferred from Patrol Clearing budget unit. The patrol services have been rendered to the CC. The Department has completed the allocation of costs, which were posted in eCAPS to the appropriate station, and ultimately to the CC budget unit. The Auditor is reviewing the cost distribution and upon their approval, the costs will be posted to the CC budget unit.

¹ The costs in CC are fully offset by CC revenues. The AC processes the transfer of CC revenues on the same day that the funds are received.

^(a) Based on the most recent four and a half months payroll experience.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - SPECIALIZED AND UNALLOCATED (S&U)
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD NOVEMBER 2013 EXPENDITURES*** (As of 11/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 461,183,000	\$ -	0%	38%	458,450,000	99%	\$ 2,733,000	\$ -
Overtime	-	-	-	38%	-	-	-	-
Less: Exp Distr	-	-	-	38%	-	-	-	-
Total S&EB	461,183,000	-	0%	38% ^(e)	458,450,000	99%	2,733,000 ²	-
Services and Supplies	35,886,000	63,000	0%	42%	23,966,000	67%	11,920,000	-
Less: Exp Distr	-	-	-	42%	-	-	-	-
Total S & S	35,886,000	63,000	0%	42%	23,966,000	67%	11,920,000 ²	-
Other Charges	-	-	-	42%	-	-	-	-
Capital Assets - Equipment	7,686,000	36,000	0%	42%	7,000,000	91%	686,000 ²	-
Other Financing Uses	-	-	-	42%	-	-	-	-
GROSS APPROPRIATION	\$ 504,755,000	\$ 99,000	0%	42%	\$ 489,416,000	97%	\$ 15,339,000	\$ -
Less Intrafund Transfers	8,278,000	2,236,000	27%	42%	6,887,000	83%	(1,391,000) ¹	-
NET TOTAL	\$ 496,477,000	\$ (2,137,000)	0%	42%	\$ 482,529,000	97%	\$ 13,948,000	\$ -
REVENUE**	351,196,000	94,065,000	27%	42%	326,148,000	93%	(25,048,000) ¹	-
Prior Year Savings/Deficits	-	-	-	0%	(306,000)	-	(306,000) ¹	-
NCC TOTAL	\$ 145,281,000	\$ (96,202,000)	0%	42%	\$ 156,687,000	108%	\$ (11,406,000)	\$ -

Expenditures in this budget unit are transferred from Patrol Clearing budget unit. The patrol services have been rendered to the UA and to the CC. The Department has completed the allocation of costs, which were posted in eCAPS to the appropriate station, and ultimately to the UA, CC, and S&U budget units. The Auditor is reviewing the cost distribution and upon their approval, the costs will be posted to the respective Patrol budget units. The costs for this budget unit are offset by AB109, Prop 172 and other miscellaneous revenue sources, Intrafund Transfer (IFT) payments received from billing other County Departments, and General Fund.

¹ The IFT/revenue shortfalls and prior year deficits are primarily attributable to unrealized Homeland Security grants.

² The IFT/revenue shortfalls and prior year deficits are estimated to be partially offset by savings in S&EB, S&S, and capital assets.

^(a) Based on the most recent four and a half months payroll experience.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - DETECTIVE
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD NOVEMBER 2013 EXPENDITURES*** (As of 11/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 131,234,000	\$ 49,876,000	38%	38%	\$ 139,391,000	106%	\$ (8,157,000)	\$ 107,951,000
Overtime	8,492,000	2,577,000	30%	38%	6,457,000	76%	2,035,000	5,756,000
Less: Exp Distr	-	-	-	38%	-	-	-	-
Total S&EB	139,726,000	52,453,000	38%	38% ^(a)	145,848,000	104%	(6,122,000) ¹	113,707,000
Services and Supplies	9,456,000	1,343,000	14%	42%	5,058,000	53%	4,398,000	3,752,000
Less: Exp Distr	-	-	-	42%	-	-	-	-
Total S & S	9,456,000	1,343,000	14%	42%	5,058,000	53%	4,398,000 ³	3,752,000
Other Charges	-	-	-	42%	-	-	-	-
Capital Assets - Equipment	330,000	-	0%	42%	245,000	74%	85,000 ³	51,000
Other Financing Uses	-	-	-	42%	-	-	-	-
GROSS APPROPRIATION	\$ 149,512,000	\$ 53,796,000	36%	42%	\$ 151,151,000	101%	\$ (1,639,000)	\$ 117,510,000
Less Intrafund Transfers	700,000	237,000	34%	42%	1,006,000	144%	306,000 ³	972,000
NET TOTAL	\$ 148,812,000	\$ 53,559,000	36%	42%	\$ 150,145,000	101%	\$ (1,333,000)	\$ 116,538,000
REVENUE**	58,530,000	12,856,000	22%	42%	55,633,000	95%	(2,897,000) ²	51,745,000
Prior Year Savings/Deficits	-	-	-	0%	13,000	-	13,000	-
NCC TOTAL	\$ 90,282,000	\$ 40,703,000	45%	42%	\$ 94,499,000	105%	\$ (4,217,000)	\$ 64,793,000

¹ The S&EB overexpenditure represents the department's absorption of employee benefit costs.

² The revenue shortfall is primarily due to a reduction in the California Emergency Management Agency grants (CAL EMA).

³ The S&EB overexpenditure and revenue shortfall are estimated to be partially offset by savings in S&S, capital assets, and overrealized IFT payments received from other County departments.

^(a) Based on the most recent four and a half months payroll experience.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - ADMINISTRATION
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD NOVEMBER 2013 EXPENDITURES*** (As of 11/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 76,159,000	\$ 26,735,000	35%	38%	\$ 78,633,000	103%	\$ (2,474,000) ¹	\$ 68,166,000
Overtime	192,000	389,000	203%	38%	824,000	429%	(632,000) ²	697,000
Less: Exp Distr	-	-	-	38%	-	-	-	-
Total S&EB	76,351,000	27,124,000	36%	38% ^(a)	79,457,000	104%	(3,106,000) ⁴	68,863,000
Services and Supplies	25,828,000	11,263,000	44%	42%	21,188,000	82%	4,640,000	18,908,000
Less: Exp Distr	-	-	-	42%	-	-	-	-
Total S & S	25,828,000	11,263,000	44%	42%	21,188,000	82%	4,640,000 ⁴	18,908,000
Other Charges	-	-	-	42%	-	-	-	-
Capital Assets - Equipment	180,000	-	0%	42%	78,000	43%	102,000 ⁴	15,000
Other Financing Uses	-	-	-	42%	-	-	-	-
GROSS APPROPRIATION	\$ 102,359,000	\$ 38,387,000	38%	42%	\$ 100,723,000	98%	\$ 1,636,000	\$ 87,786,000
Less Intrafund Transfers	612,000	77,000	13%	42%	562,000	92%	(50,000) ³	1,273,000
NET TOTAL	\$ 101,747,000	\$ 38,310,000	38%	42%	\$ 100,161,000	98%	\$ 1,586,000	\$ 86,513,000
REVENUE**	7,146,000	2,013,000	28%	42%	8,406,000	118%	1,260,000 ⁴	8,208,000
Prior Year Savings/Deficits	-	-	-	0%	8,000	-	8,000 ⁴	-
NCC TOTAL	\$ 94,601,000	\$ 36,297,000	38%	42%	\$ 91,747,000	97%	\$ 2,854,000	\$ 78,305,000

¹ The S&EB overexpenditure is due to CCJV estimated expenditures.

² The overtime overexpenditure is related to workload requirements for Personnel Admin (recruitment process), Fiscal Admin (year-end closing) and the warehouse (central property & evidence and central supply & logistics).

³ The IFT shortfall is primarily due to lower than anticipated receipts for services rendered to other County departments.

⁴ The overall S&EB overexpenditure and IFT shortfall are estimated to be fully offset by savings in S&S, capital assets, over-realized charges for services revenue, and prior year savings.

(a) Based on the most recent four and a half months payroll experience.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - CUSTODY
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD NOVEMBER 2013 EXPENDITURES*** (As of 11/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 490,713,000	\$ 186,816,000	38%	38%	\$ 538,409,000	110%	\$ (47,696,000)	\$ 661,306,000
Overtime	8,994,000	7,110,000	79%	38%	28,838,000	321%	(19,844,000)	30,813,000
Less: Exp Distr	-	-	-	38%	-	-	-	-
Total S&EB	499,707,000	193,926,000	39%	38% (a)	567,247,000	114%	(67,540,000) 1	692,119,000
Services and Supplies	142,299,000	21,723,000	15%	42%	81,311,000	57%	60,988,000	110,944,000
Less: Exp Distr	-	-	-	42%	-	-	-	-
Total S & S	142,299,000	21,723,000	15%	42%	81,311,000	57%	60,988,000 3	110,944,000
Other Charges	-	-	-	42%	-	-	-	-
Capital Assets - Equipment	8,175,000	-	0%	42%	4,239,000	52%	3,936,000 3	175,000
Other Financing Uses	-	-	-	42%	-	-	-	-
GROSS APPROPRIATION	\$ 650,181,000	\$ 215,649,000	33%	42%	\$ 652,797,000	100%	\$ (2,616,000)	\$ 803,238,000
Less Intrafund Transfers	64,000	32,000	50%	42%	170,000	266%	106,000 3	592,000
NET TOTAL	\$ 650,117,000	\$ 215,617,000	33%	42%	\$ 652,627,000	100%	\$ (2,510,000)	\$ 802,646,000
REVENUE**	397,903,000	88,678,000	22%	42%	379,960,000	95%	(17,943,000) 2	351,396,000
Prior Year Savings/Deficits	-	-	-	0%	(651,000)	-	(651,000) 2	-
NCC TOTAL	\$ 252,214,000	\$ 126,939,000	50%	42%	\$ 273,318,000	108%	\$ (21,104,000)	\$ 451,250,000

1 The S&EB overexpenditure includes the department's absorption of employee benefit costs. In addition, further research is needed, along with the Medical Services Bureau Budget Unit, as the budgets may require realignment during the upcoming budget phase.

2 The revenue shortfall and prior year deficits are primarily due to a reduction in SCAAP, State, and Federal grants revenue.

3 The S&EB overexpenditure, revenue shortfall, and prior year deficits are estimated to be partially offset by savings in S&S and capital assets.

(a) Based on the most recent four and a half months payroll experience.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - MEDICAL SERVICES BUREAU (MSB)
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD NOVEMBER 2013 EXPENDITURES*** (As of 11/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 195,661,000	\$ 59,780,000	31%	38%	\$ 167,734,000	86%	\$ 27,927,000	\$ -
Overtime	121,000	567,000	469%	38%	2,278,000	1883%	(2,157,000)	-
Less: Exp Distr	-	-	-	38%	-	-	-	-
Total S&EB	195,782,000	60,347,000	31%	38% ^(e)	170,012,000	87%	25,770,000 ¹	-
Services and Supplies	45,327,000	11,499,000	25%	42%	45,327,000	100%	-	-
Less: Exp Distr	-	-	-	42%	-	-	-	-
Total S & S	45,327,000	11,499,000	25%	42%	45,327,000	100%	-	-
Other Charges	-	-	-	42%	-	-	-	-
Capital Assets - Equipment	1,270,000	-	0%	42%	1,270,000	100%	-	-
Other Financing Uses	-	-	-	42%	-	-	-	-
GROSS APPROPRIATION	\$ 242,379,000	\$ 71,846,000	30%	42%	\$ 216,609,000	89%	\$ 25,770,000	\$ -
Less Intrafund Transfers	281,000	-	0%	42%	373,000	133%	92,000	-
NET TOTAL	\$ 242,098,000	\$ 71,846,000	30%	42%	\$ 216,236,000	89%	\$ 25,862,000	\$ -
REVENUE**	3,936,000	7,000	0%	42%	3,959,000	101%	23,000	-
Prior Year Savings/Deficits	-	-	-	0%	-	-	-	-
NCC TOTAL	\$ 238,162,000	\$ 71,839,000	30%	42%	\$ 212,277,000	89%	\$ 25,885,000	\$ -

¹ The S&EB underexpenditure requires further research, along with the Custody Budget Unit, as the budgets may require realignment during the upcoming budget phase.

^(e) Based on the most recent four and a half months payroll experience.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

SHERIFFS DEPARTMENT
EXPENDITURE REPORT - COURT
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD NOVEMBER 2013 EXPENDITURES*** (As of 11/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 249,130,000	\$ 87,991,000	35%	38%	\$ 248,666,000	100%	\$ 464,000	\$ 232,998,000
Overtime	12,303,000	2,987,000	24%	38%	8,138,000	66%	4,165,000	7,886,000
Less: Exp Distr	-	-	-	38%	-	-	-	-
Total S&E	261,433,000	90,978,000	35%	38%	256,804,000	98%	4,629,000	240,884,000
Services and Supplies	12,402,000	1,452,000	12%	42%	6,084,000	49%	6,318,000	5,650,000
Less: Exp Distr	-	-	-	42%	-	-	-	-
Total S & S	12,402,000	1,452,000	12%	42%	6,084,000	49%	6,318,000	5,650,000
Other Charges	-	-	-	42%	-	-	-	-
Capital Assets - Equipment	-	-	-	42%	-	-	-	-
Other Financing Uses	-	-	-	42%	-	-	-	-
GROSS APPROPRIATION	\$ 273,835,000	\$ 92,430,000	34%	42%	\$ 262,888,000	96%	\$ 10,947,000	\$ 246,534,000
Less Intrafund Transfers	299,000	35,000	12%	42%	143,000	48%	(156,000) ¹	129,000
NET TOTAL	\$ 273,536,000	\$ 92,395,000	34%	42%	\$ 262,745,000	96%	\$ 10,791,000	\$ 246,405,000
REVENUE**	172,825,000	38,721,000	22%	42%	165,756,000	96%	(7,069,000) ¹	168,145,000
Prior Year Savings/Deficits	-	-	-	0%	15,000	-	15,000	-
NCC TOTAL	\$ 100,711,000	\$ 53,674,000	53%	42%	\$ 96,974,000	96%	\$ 3,737,000	\$ 78,260,000

¹ The IFT and revenue shortfalls are primarily due to a reduction in payments from the courts for as-needed overtime services.

(a) Based on the most recent four and a half months payroll experience.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - GENERAL SUPPORT
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD NOVEMBER 2013 EXPENDITURES*** (As of 11/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 234,400,000	\$ 85,980,000	37%	38%	\$ 246,130,000	105%	\$ (11,730,000)	\$ 240,490,000
Overtime	5,384,000	1,533,000	28%	38%	4,425,000	82%	959,000	5,902,000
Less: Exp Distr	-	-	-	38%	-	-	-	-
Total S&EB	239,784,000	87,513,000	36%	38% ^(a)	250,555,000	104%	(10,771,000) ¹	246,392,000
Services and Supplies	154,570,000	35,022,000	23%	42%	151,565,000	98%	3,005,000	127,980,000
Less: Exp Distr	-	-	-	42%	-	-	-	-
Total S & S	154,570,000	35,022,000	23%	42%	151,565,000	98%	3,005,000 ³	127,980,000
Other Charges	63,837,000	29,156,000	46%	42%	63,837,000	100%	-	57,693,000
Capital Assets - Equipment	18,325,000	1,625,000	9%	42%	18,325,000	100%	-	20,748,000
Other Financing Uses	-	-	-	42%	-	-	-	-
GROSS APPROPRIATION	\$ 476,516,000	\$ 153,316,000	32%	42%	\$ 484,282,000	102%	\$ (7,766,000)	\$ 452,813,000
Less Intrafund Transfers	15,604,000	283,000	2%	42%	996,000	6%	(14,608,000) ²	1,487,000
NET TOTAL	\$ 460,912,000	\$ 153,033,000	33%	42%	\$ 483,286,000	105%	\$ (22,374,000)	\$ 451,326,000
REVENUE**	109,905,000	20,444,876	19%	42%	96,669,000	88%	(13,236,000) ²	103,984,000
Prior Year Savings/Deficits	-	-	-	0%	345,000	345,000 ³	-	-
NCC TOTAL	\$ 351,007,000	\$ 132,588,124	38%	42%	\$ 386,272,000	110%	\$ (35,285,000)	\$ 347,342,000

¹ The S&EB overexpenditure represents the department's absorption of employee benefit costs and CCJV estimated expenditures.

² The IFT and revenue shortfalls are primarily attributable to unrealized Federal Homeland Security grants and a reduction of co-generation revenue from ISD.

³ The S&EB overexpenditure and the IFT and revenue shortfalls are estimated to be partially offset by savings in services and supplies and by prior year savings.

^(a) Based on the most recent four and a half months payroll experience.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - CLEARING ACCOUNT
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD NOVEMBER 2013 EXPENDITURES*** (As of 11/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ -	\$ -	-	38%	\$ -	-	\$ -	-
Overtime	-	-	-	38%	-	-	-	-
Less: Exp Distr	-	-	-	38%	-	-	-	-
Total S&EB	-	-	-	38% (e)	-	-	-	-
Services and Supplies	62,000,000	2,861,000	5%	42%	-	0%	62,000,000	41,000
Less: Exp Distr	(62,000,000)	0%	0%	42%	-	0%	(62,000,000)	-
Total S & S	-	2,861,000	-	42%	-	-	-	41,000
Other Charges	-	-	-	42%	-	-	-	-
Capital Assets - Equipment	-	-	-	42%	-	-	-	-
Other Financing Uses	-	-	-	42%	-	-	-	-
GROSS APPROPRIATION	\$ -	\$ 2,861,000	-	42%	\$ -	-	\$ -	\$ 41,000
Less Intrafund Transfers	-	-	-	42%	-	-	-	-
NET TOTAL	\$ -	\$ 2,861,000	-	42%	\$ -	-	\$ -	\$ 41,000
REVENUE**	-	-	-	42%	-	-	-	-
Prior Year Savings/Deficits	-	-	-	0%	-	-	-	-
NCC TOTAL	\$ -	\$ 2,861,000	-	42%	\$ -	-	\$ -	\$ 41,000

This budget serves as a clearinghouse for the department; services and supplies costs will be distributed to various departmental budget units.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - COUNTY SERVICES
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD NOVEMBER 2013 EXPENDITURES*** (As of 11/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 69,659,000	\$ 25,958,000	37%	38%	\$ 72,944,000	105%	\$ (3,285,000) ¹	\$ 70,061,000
Overtime	12,094,000	3,669,000	30%	38%	7,500,000	62%	4,594,000	7,129,000
Less: Exp Distr	-	-	-	38%	-	-	-	-
Total S&EB	81,753,000	29,627,000	36%	38% ^(e)	80,444,000	98%	1,309,000 ³	77,190,000
Services and Supplies	44,991,000	8,513,000	19%	42%	44,991,000	100%	-	43,838,000
Less: Exp Distr	-	-	-	42%	-	-	-	-
Total S & S	44,991,000	8,513,000	19%	42%	44,991,000	100%	-	43,838,000
Other Charges	476,000	49,000	10%	42%	476,000	100%	-	79,000
Capital Assets - Equipment	100,000	-	0%	42%	100,000	100%	-	-
Other Financing Uses	-	-	-	42%	-	-	-	-
GROSS APPROPRIATION	\$ 127,320,000	\$ 38,189,000	30%	42%	\$ 126,011,000	99%	\$ 1,309,000	\$ 121,107,000
Less Intrafund Transfers	57,957,000	13,410,000	23%	42%	53,705,000	93%	(4,252,000) ²	49,847,000
NET TOTAL	\$ 69,363,000	\$ 24,779,000	36%	42%	\$ 72,306,000	104%	\$ (2,943,000)	\$ 71,260,000
REVENUE**	52,480,000	12,175,000	23%	42%	52,728,000	100%	248,000 ³	47,789,000
Prior Year Savings/Deficits	-	-	-	0%	13,000	-	13,000 ³	-
NCC TOTAL	\$ 16,883,000	\$ 12,604,000	75% ⁴	42%	\$ 19,565,000	116%	\$ (2,682,000)	\$ 23,471,000

¹ The S&EB overexpenditure represents the department's absorption of employee benefit costs.

² The IFT shortfall is primarily due to lower than anticipated receipts for services rendered to other County departments.

³ The IFT shortfall is estimated to be partially offset by savings in overall S&EB, over-realized revenue, and prior year savings.

⁴ Law enforcement and patrol services have been rendered to other County departments. Costs for the services rendered have posted in eCAPS. The Department has provided the invoices for the services to the County departments. Some payment receipts have posted, however most payments are still pending. As soon as payments are processed and posted on eCAPS, the "Used" should decrease and be closer to the actual expenditures.

^(e) Based on the most recent four and a half months payroll experience.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - SUMMARY
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD OCTOBER 2013 EXPENDITURES*** (As of 10/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	3,061,036,000	626,752,000	20%	29%	3,110,399,000	102%	(49,363,000)	2,160,072,000
Overtime	103,298,000	27,301,000	26%	29%	104,455,000	101%	(1,157,000)	109,235,000
Less: Exp Distr	(834,899,000)	-	0%	29%	(835,023,000)	100%	124,000	-
Total S&EB	2,329,435,000	654,053,000	28%	29%	2,379,831,000	102%	(50,396,000)	2,269,307,000
Services and Supplies	583,263,000	57,892,000	10%	33%	478,588,000	82%	104,675,000	340,113,000
Less: Exp Distr	(105,195,000)	-	-	33%	(93,275,000)	89%	(11,920,000)	-
Total S & S	478,068,000	57,892,000	12%	33%	385,313,000	81%	92,755,000	340,113,000
Other Charges	64,313,000	8,856,000	14%	33%	64,313,000	100%	-	57,772,000
Capital Assets - Equipment	36,066,000	1,625,000	5%	33%	29,689,000	82%	6,377,000	27,401,000
Other Financing Uses	-	-	-	33%	-	-	-	-
GROSS APPROPRIATION	<u>\$ 2,907,882,000</u>	<u>\$ 722,426,000</u>	<u>25%</u>	<u>33%</u>	<u>\$ 2,859,146,000</u>	<u>98%</u>	<u>\$ 48,736,000</u>	<u>\$ 2,694,593,000</u>
Less Intrafund Transfers	83,795,000	7,281,000	9%	33%	63,779,000	76%	(20,016,000)	59,271,000
NET TOTAL	<u>\$ 2,824,087,000</u>	<u>\$ 715,145,000</u>	<u>25%</u>	<u>33%</u>	<u>\$ 2,795,367,000</u>	<u>99%</u>	<u>\$ 28,720,000</u>	<u>\$ 2,635,322,000</u>
REVENUE**	1,531,137,000	235,022,000	15%	33%	1,473,120,000	96%	(58,017,000)	1,428,342,000
Prior Year Savings/Deficits	-	-	-	-	-	-	-	-
NCC TOTAL	<u>\$ 1,292,950,000</u>	<u>\$ 480,123,000</u>	<u>37%</u>	<u>33%</u>	<u>\$ 1,322,247,000</u>	<u>102%</u>	<u>\$ (29,297,000)</u>	<u>\$ 1,206,980,000</u>

¹ The S&EB overexpenditure represents the department's absorption of employee benefit costs and CCJV estimated expenditures.

² The IFT and revenue shortfalls are primarily attributable to unrealized Federal Homeland Security grants and State Criminal Alien Assistance Program (SCAAP) revenue.

³ The S&EB overexpenditure and the IFT and revenue shortfalls are estimated to be offset by savings in services and supplies and capital assets.

⁴ At this time, the projected overall overexpenditure is due to CCJV estimated expenditures. Funding for CCJV is currently in the Provisional Financing Uses (PFU). In order to transfer the funding from the PFU to the Sheriff's budget, the Sheriff is required to submit their expenditures with the relevant supporting documentation to the A/C for review and validation. Once the applicable spending has been confirmed, the CEO and the Sheriff will submit recommendations to the Board for consideration to transfer the funding from the PFU to the Sheriff's budget.

(a) Based on the most recent three and a half months payroll experience.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - PATROL CLEARING
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD OCTOBER 2013 EXPENDITURES*** (As of 10/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 779,181,000	\$ 221,070,000	28%	29%	\$ 789,757,000	101%	\$ (10,576,000)	\$ 779,100,000
Overtime	55,718,000	12,993,000	23%	29%	45,266,000	81%	10,452,000	51,052,000
Less: Exp Distr	(834,899,000)	-	-	29%	(835,023,000)	100%	124,000	-
Total S&EB	-	234,063,000	-	29% (e)	-	-	-	830,152,000
Services and Supplies	43,195,000	6,256,000	14%	33%	31,275,000	72%	11,920,000	29,000,000
Less: Exp Distr	(43,195,000)	-	-	33%	(31,275,000)	72%	(11,920,000)	-
Total S & S	-	6,256,000	-	33%	-	-	-	29,000,000
Other Charges	-	-	-	33%	-	-	-	-
Capital Assets - Equipment	-	-	-	33%	-	-	-	6,412,000
Other Financing Uses	-	-	-	33%	-	-	-	-
GROSS APPROPRIATION	\$ -	\$ 240,319,000	-	33%	\$ -	-	\$ -	\$ 865,564,000
Less Intrafund Transfers	-	-	-	33%	-	-	-	4,971,000
NET TOTAL	\$ -	\$ 240,319,000	-	33%	\$ -	-	\$ -	\$ 860,593,000
REVENUE**	-	61,000	-	33%	-	-	-	697,075,000
Prior Year Savings/Deficits	-	-	-	0%	-	-	-	-
NCC TOTAL	\$ -	\$ 240,258,000	-	33%	\$ -	-	\$ -	\$ 163,518,000

This budget serves as a clearinghouse for patrol; costs/postings will be distributed to either Patrol-Unincorporated Area, - Contract Cities, and/or -Specialized & Unallocated budget units. The patrol services have been rendered to the Unincorporated Area and to the contract cities. The Department has provided the invoices for the services to the Board offices. The Department has completed the allocation of costs, which were posted in eCAPS, to the appropriate station and ultimately to the UA, CC and S&UA budget units. The Auditor is currently reviewing the cost distribution and upon their approval, the costs will be posted to the respective Patrol budget units.

(e) Based on the most recent three and a half months payroll experience.

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** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - UNINCORPORATED AREA (UA)
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD OCTOBER 2013 EXPENDITURES*** (As of 10/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	129,162,000	\$ -	0%	29%	129,181,000	100%	\$ (19,000)	\$ -
Overtime	-	-	-	29%	-	-	-	-
Less: Exp Distr	-	-	-	29%	-	-	-	-
Total S&EB	129,162,000	-	0%	29% ^(a)	129,181,000	100%	(19,000) ¹	-
Services and Supplies	2,524,000	-	0%	33%	2,524,000	100%	-	-
Less: Exp Distr	-	-	-	33%	-	-	-	-
Total S & S	2,524,000	-	0%	33%	2,524,000	100%	-	-
Other Charges	-	-	-	33%	-	-	-	-
Capital Assets - Equipment	-	-	-	33%	-	-	-	-
Other Financing Uses	-	-	-	33%	-	-	-	-
GROSS APPROPRIATION	\$ 131,686,000	\$ -	0%	33%	\$ 131,705,000	100%	\$ (19,000)	\$ -
Less Intrafund Transfers	-	-	-	33%	-	-	-	-
NET TOTAL	\$ 131,686,000	\$ -	0%	33%	\$ 131,705,000	100%	\$ (19,000)	\$ -
REVENUE**	127,877,000	19,826,000 ²	16%	33%	127,877,000	100%	-	-
Prior Year Savings/Deficits	-	-	-	0%	-	-	-	-
NCC TOTAL	\$ 3,809,000	\$ (19,826,000)		33%	\$ 3,828,000	100%	\$ (19,000)	\$ -

Expenditures in this budget unit are transferred from Patrol Clearing budget unit and are based upon Board-approved UA invoices. The patrol services have been rendered to the Unincorporated Areas. The Department has provided the invoices for the services to the Board offices. The Department has completed the allocation of costs, which were posted in eCAPS, to the appropriate station and ultimately to the UA budget unit. The Auditor is currently reviewing the cost distribution and upon their approval, the costs will be posted to the UA budget unit.

¹ The S&EB overexpenditure represents the department's absorption of employee benefit costs.

² The costs in UA are primarily offset by Prop 172 revenues. The AC processes the transfer of Prop 172 revenues on the same day that the funds are received.

^(a) Based on the most recent three and a half months payroll experience.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - CONTRACT CITIES (CC)
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD OCTOBER 2013 EXPENDITURES*** (As of 10/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 244,554,000	\$ -	0%	29%	\$ 244,590,000	100%	\$ (36,000)	\$ -
Overtime	-	-	-	29%	-	-	-	-
Less: Exp Distr	-	-	-	29%	-	-	-	-
Total S&EB	244,554,000	-	0%	29%	244,590,000	100%	(36,000)	-
Services and Supplies	4,785,000	-	0%	33%	4,785,000	100%	-	-
Less: Exp Distr	-	-	-	33%	-	-	-	-
Total S & S	4,785,000	-	0%	33%	4,785,000	100%	-	-
Other Charges	-	-	-	33%	-	-	-	-
Capital Assets - Equipment	-	-	-	33%	-	-	-	-
Other Financing Uses	-	-	-	33%	-	-	-	-
GROSS APPROPRIATION	\$ 249,339,000	\$ -	0%	33%	\$ 249,375,000	100%	\$ (36,000)	\$ -
Less Intrafund Transfers	-	-	-	33%	-	-	-	-
NET TOTAL	\$ 249,339,000	\$ -	0%	33%	\$ 249,375,000	100%	\$ (36,000)	\$ -
REVENUE**	249,339,000	65,757,000 ²	26%	33%	262,307,000	105%	12,968,000	-
Prior Year Savings/Deficits	-	-	-	0%	-	-	-	-
NCC TOTAL	\$ -	\$ (65,757,000)		33%	\$ (12,932,000)		\$ 12,932,000	\$ -

Expenditures in this budget unit are transferred from Patrol Clearing budget unit. The patrol services have been rendered to the CC. The Department has completed the allocation of costs, which were posted in eCAPS, to the appropriate station and ultimately to the CC budget unit. The Auditor is currently reviewing the cost distribution and upon their approval, the costs will be posted to the CC budget unit.

¹ The S&EB overexpenditure represents the department's absorption of employee benefit costs.

² The costs in CC are fully offset by CC revenues. The AC processes the transfer of CC revenues on the same day that the funds are received.

^(a) Based on the most recent three and a half months payroll experience.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - SPECIALIZED AND UNALLOCATED (S&U)
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD OCTOBER 2013 EXPENDITURES*** (As of 10/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 461,183,000	\$ -	0%	29%	461,252,000	100%	\$ (69,000)	\$ -
Overtime	-	-	-	29%	-	-	-	-
Less: Exp Distr	-	-	-	29%	-	-	-	-
Total S&EB	461,183,000	-	0%	29% ^(a)	461,252,000	100%	(69,000) ¹	-
Services and Supplies	35,886,000	31,000	0%	33%	23,966,000	67%	11,920,000 ³	-
Less: Exp Distr	-	-	-	33%	-	-	-	-
Total S & S	35,886,000	31,000	0%	33%	23,966,000	67%	11,920,000	-
Other Charges	-	-	-	33%	-	-	-	-
Capital Assets - Equipment	7,686,000	-	0%	33%	7,000,000	91%	686,000 ³	-
Other Financing Uses	-	-	-	33%	-	-	-	-
GROSS APPROPRIATION	\$ 504,755,000	\$ 31,000	0%	33%	\$ 492,218,000	98%	\$ 12,537,000	\$ -
Less Intrafund Transfers	8,278,000	2,139,000	26%	33%	7,185,000	87%	(1,093,000) ²	-
NET TOTAL	\$ 496,477,000	\$ (2,108,000)	0%	33%	\$ 485,033,000	98%	\$ 11,444,000	\$ -
REVENUE**	351,196,000	65,037,000	19%	33%	324,821,000	92%	(26,375,000) ²	-
Prior Year Savings/Deficits	-	-	-	0%	-	-	-	-
NCC TOTAL	\$ 145,281,000	\$ (67,145,000)	-	33%	\$ 160,212,000	110%	\$ (14,931,000)	\$ -

Expenditures in this budget unit are transferred from Patrol Clearing budget unit. The patrol services have been rendered to the UA and to the CC. The Department has provided the UA invoices for the services to the Board offices. The Department has completed the allocation of costs, which were posted in eCAPS, to the appropriate station and ultimately to the UA, CC, and S&U budget units. The Auditor is currently reviewing the cost distribution and upon their approval, the costs will be posted to the respective Patrol budget units. The costs for this budget unit are offset by AB109, Prop 172 and other miscellaneous revenue sources, Intrafund Transfer (IFT) payments received from billing other County Departments, and General Fund.

¹ The S&EB overexpenditure represents the department's absorption of employee benefit costs.

² The IFT and revenue shortfalls are primarily attributable to unrealized Homeland Security grants and AB109 revenue.

³ The S&EB overexpenditure and the IFT and revenue shortfalls are estimated to be partially offset by savings in services and supplies and capital assets.

^(a) Based on the most recent three and a half months payroll experience.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - DETECTIVE
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD OCTOBER 2013 EXPENDITURES*** (As of 10/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 131,234,000	\$ 37,773,000	29%	29%	\$ 135,257,000	103%	\$ (4,023,000) ¹	\$ 107,951,000
Overtime	8,492,000	2,036,000	24%	29%	6,622,000	78%	1,870,000	5,756,000
Less: Exp Distr	-	-	-	29%	-	-	-	-
Total S&EB	139,726,000	39,809,000	28%	29% ^(a)	141,879,000	102%	(2,153,000) ³	113,707,000
Services and Supplies	9,456,000	849,000	9%	33%	5,058,000	53%	4,398,000	3,752,000
Less: Exp Distr	-	-	-	33%	-	-	-	-
Total S & S	9,456,000	849,000	9%	33%	5,058,000	53%	4,398,000 ³	3,752,000
Other Charges	-	-	-	33%	-	-	-	-
Capital Assets - Equipment	330,000	-	0%	33%	245,000	74%	85,000 ³	51,000
Other Financing Uses	-	-	-	33%	-	-	-	-
GROSS APPROPRIATION	\$ 149,512,000	\$ 40,658,000	27%	33%	\$ 147,182,000	98%	\$ 2,330,000	\$ 117,510,000
Less Intrafund Transfers	700,000	-	0%	33%	950,000	136%	250,000 ³	972,000
NET TOTAL	\$ 148,812,000	\$ 40,658,000	27%	33%	\$ 146,232,000	98%	\$ 2,580,000	\$ 116,538,000
REVENUE**	58,530,000	7,661,000	13%	33%	54,411,000	93%	(4,119,000) ^{2,3}	51,745,000
Prior Year Savings/Deficits	-	-	-	0%	-	-	-	-
NCC TOTAL	\$ 90,282,000	\$ 32,997,000	37%	33%	\$ 91,821,000	102%	\$ (1,539,000)	\$ 64,793,000

¹ The S&EB overexpenditure represents the department's absorption of employee benefit costs.

² The estimated revenue shortfall is primarily due to a reduction in the California Emergency Management Agency grants (CAL EMA).

³ The S&EB overexpenditure and revenue shortfall is estimated to be partially offset by savings in services and supplies, capital assets, and overrealized IFT payments received from other County departments.

^(a) Based on the most recent three and a half months payroll experience.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - ADMINISTRATION
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD OCTOBER 2013 EXPENDITURES*** (As of 10/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 76,159,000	\$ 20,462,000	27%	29%	\$ 77,645,000	102%	\$ (1,486,000) ¹	\$ 68,166,000
Overtime	192,000	244,000	127%	29%	818,000	426%	(626,000) ²	697,000
Less: Exp Distr	-	-	-	29%	-	-	-	-
Total S&EB	76,351,000	20,706,000	27%	29% ^(a)	78,463,000	103%	(2,112,000)	68,863,000
Services and Supplies	25,828,000	1,858,000	7%	33%	21,188,000	82%	4,640,000	18,908,000
Less: Exp Distr	-	-	-	33%	-	-	-	-
Total S & S	25,828,000	1,858,000	7%	33%	21,188,000	82%	4,640,000	18,908,000
Other Charges	-	-	-	33%	-	-	-	-
Capital Assets - Equipment	180,000	-	0%	33%	513,000	285%	(333,000) ³	15,000
Other Financing Uses	-	-	-	33%	-	-	-	-
GROSS APPROPRIATION	\$ 102,359,000	\$ 22,564,000	22%	33%	\$ 100,164,000	98%	\$ 2,195,000	\$ 87,786,000
Less Intrafund Transfers	612,000	51,000	8%	33%	306,000	50%	(306,000) ⁴	1,273,000
NET TOTAL	\$ 101,747,000	\$ 22,513,000	22%	33%	\$ 99,858,000	98%	\$ 1,889,000	\$ 86,513,000
REVENUE**	7,146,000	1,421,000	20%	33%	8,183,000	115%	1,037,000	8,208,000
Prior Year Savings/Deficits	-	-	-	0%	-	-	-	-
NCC TOTAL	\$ 94,601,000	\$ 21,092,000	22%	33%	\$ 91,675,000	97%	\$ 2,926,000	\$ 78,305,000

¹ The S&EB overexpenditure is primarily attributable to estimated CCJV expenditures.

² The overtime overexpenditure is related to workload requirements for Personnel Admin (recruitment process), Fiscal Admin (year-end closing) and at the warehouse (central property & evidence and central supply & logistics).

³ The Cap Assets overexpenditure is due to estimated CCJV expenditures.

⁴ The IFT shortfall is primarily due to lower than anticipated receipts for supportive services rendered to other County departments.

(a) Based on the most recent three and a half months payroll experience.

* GL-MDASOR1

*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - CUSTODY
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD OCTOBER 2013 EXPENDITURES** (As of 10/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 490,713,000	\$ 150,776,000	31%	29%	\$ 556,520,000	113%	\$ (65,807,000) ¹	\$ 661,306,000
Overtime	8,994,000	5,005,000	56%	29%	29,383,000	327%	(20,389,000) ²	30,813,000
Less: Exp Distr	-	-	-	29%	-	-	-	-
Total S&EB	499,707,000	155,781,000	31%	29%	585,903,000	117%	(86,196,000) ³	692,119,000
Services and Supplies	142,299,000	13,879,000	10%	33%	81,311,000	57%	60,988,000	110,944,000
Less: Exp Distr	-	-	-	33%	-	-	-	-
Total S & S	142,299,000	13,879,000	10%	33%	81,311,000	57%	60,988,000 ³	110,944,000
Other Charges	-	-	-	33%	-	-	-	-
Capital Assets - Equipment	8,175,000	-	0%	33%	1,502,000	18%	6,673,000 ³	175,000
Other Financing Uses	-	-	-	33%	-	-	-	-
GROSS APPROPRIATION	\$ 650,181,000	\$ 169,660,000	26%	33%	\$ 668,716,000	103%	\$ (18,535,000)	\$ 803,238,000
Less Intrafund Transfers	64,000	24,000	38%	33%	170,000	266%	106,000	592,000
NET TOTAL	\$ 650,117,000	\$ 169,636,000	26%	33%	\$ 668,546,000	103%	\$ (18,429,000)	\$ 802,646,000
REVENUE**	397,903,000	30,014,000	8%	33%	380,061,000	96%	(17,842,000) ⁴	351,396,000
Prior Year Savings/Deficits	-	-	-	0%	-	-	-	-
NCC TOTAL	\$ 252,214,000	\$ 139,622,000	55% ⁵	33%	\$ 288,485,000	114%	\$ (36,271,000)	\$ 451,250,000

¹ The S&EB overexpenditure includes the department's absorption of employee benefit costs and CCJV estimated expenditures. In addition, further research is needed, along with the Medical Services Bureau Budget Unit, as the budgets may require realignment during the upcoming budget phase.

² The overtime overexpenditure is primarily related to overtime use to backfill hiring delays/vacancies.

³ The S&EB overexpenditure is estimated to be partially offset by savings in services and supplies and capital assets.

⁴ The estimated revenue decrease is primarily due to a shortfall in SCAAP and State and Federal grants revenue.

⁵ AB109 funds currently reside in a trust account managed by the A/C's office and in order to transfer the funding from trust to the AB109 departments (includes Sheriff), each department must submit a quarterly claim for CEO review/approval and A/C review/processing. Claims are usually due the month following the end of each quarter. First quarter's claim was submitted to the A/C late October, which did not provide ample time for A/C to process. It is anticipated that next month's report will reflect eCAPS revenue posting, thus, "Used" should decrease.

(a) Based on the most recent three and a half months payroll experience.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - MEDICAL SERVICES BUREAU (MSB)
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD OCTOBER 2013 EXPENDITURES*** (As of 10/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 195,661,000	\$ 40,796,000	21%	29%	\$ 147,071,000	75%	\$ 48,590,000 ¹	\$ -
Overtime	121,000	367,000	303%	29%	2,070,000	1711%	(1,949,000) ¹	-
Less: Exp Distr	-	-	-	29%	-	-	-	-
Total S&EB	195,782,000	41,163,000	21%	29% ^(a)	149,141,000	76%	46,641,000 ¹	-
Services and Supplies	45,327,000	8,455,000	19%	33%	45,327,000	100%	-	-
Less: Exp Distr	-	-	-	33%	-	-	-	-
Total S & S	45,327,000	8,455,000	19%	33%	45,327,000	100%	-	-
Other Charges	-	-	-	33%	-	-	-	-
Capital Assets - Equipment	1,270,000	-	0%	33%	1,270,000	100%	-	-
Other Financing Uses	-	-	-	33%	-	-	-	-
GROSS APPROPRIATION	\$ 242,379,000	\$ 49,618,000	20%	33%	\$ 195,738,000	81%	\$ 46,641,000	\$ -
Less Intrafund Transfers	281,000	-	0%	33%	500,000	178%	219,000	-
NET TOTAL	\$ 242,098,000	\$ 49,618,000	20%	33%	\$ 195,238,000	81%	\$ 46,860,000	\$ -
REVENUE**	3,936,000	5,000	0%	33%	3,941,000	100%	5,000	-
Prior Year Savings/Deficits	-	-	-	0%	-	-	-	-
NCC TOTAL	\$ 238,162,000	\$ 49,613,000	21%	33%	\$ 191,297,000	80%	\$ 46,865,000	\$ -

¹ The S&EB underexpenditure requires further research, along with the Custody Budget Unit, as the budgets may require realignment during the upcoming budget phase.

^(a) Based on the most recent three and a half months payroll experience.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - COURT
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD OCTOBER 2013 EXPENDITURES*** (As of 10/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 249,130,000	\$ 68,524,000	28%	29%	\$ 248,354,000	100%	\$ 776,000	\$ 232,998,000
Overtime	12,303,000	2,297,000	19%	29%	8,167,000	66%	4,136,000	7,886,000
Less: Exp Distr	-	-	-	29%	-	-	-	-
Total S&EB	261,433,000	70,821,000	27%	29%	256,521,000	98%	4,912,000	240,884,000
Services and Supplies	12,402,000	919,000	7%	33%	6,084,000	49%	6,318,000	5,650,000
Less: Exp Distr	-	-	-	33%	-	-	-	-
Total S & S	12,402,000	919,000	7%	33%	6,084,000	49%	6,318,000	5,650,000
Other Charges	-	-	-	33%	-	-	-	-
Capital Assets - Equipment	-	-	-	33%	-	-	-	-
Other Financing Uses	-	-	-	33%	-	-	-	-
GROSS APPROPRIATION	\$ 273,835,000	\$ 71,740,000	26%	33%	\$ 262,605,000	96%	\$ 11,230,000	\$ 246,534,000
Less Intrafund Transfers	299,000	28,000	9%	33%	366,000	122%	67,000	129,000
NET TOTAL	\$ 273,536,000	\$ 71,712,000	26%	33%	\$ 262,239,000	96%	\$ 11,297,000	\$ 246,405,000
REVENUE**	172,825,000	26,229,000	15%	33%	165,783,000	96%	(7,042,000)	168,145,000
Prior Year Savings/Deficits	-	-	-	0%	-	-	-	-
NCC TOTAL	\$ 100,711,000	\$ 45,483,000	45%²	33%	\$ 96,456,000	96%	\$ 4,255,000	\$ 78,260,000

¹ Reflects a decrease in Trial Court revenue primarily due to a reduction in payments from the courts for as-needed overtime services.

² Law enforcement and bailiff services have been rendered to the Courts. Costs for the services rendered have posted in eCAPS. The Department has provided the invoices for the services to the Courts. Some payment receipts have posted, however most payments are still pending. As soon as payments are processed and posted on eCAPS, the "Used" should decrease and be closer to the actual expenditures.

(a) Based on the most recent three and a half months payroll experience.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - GENERAL SUPPORT
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD OCTOBER 2013 EXPENDITURES*** (As of 10/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits Overtime	\$ 234,400,000	\$ 67,163,000	29%	29%	\$ 248,027,000	106%	\$ (13,627,000)	\$ 240,490,000
Less: Exp Distr	5,384,000	1,194,000	22%	29%	4,629,000	86%	755,000	5,902,000
Total S&EB	239,784,000	68,357,000	29%	29%	252,656,000	105%	(12,872,000)	246,392,000
Services and Supplies	154,570,000	22,319,000	14%	33%	150,079,000	97%	4,491,000	127,980,000
Less: Exp Distr	-	-	-	33%	-	-	-	-
Total S & S	154,570,000	22,319,000	14%	33%	150,079,000	97%	4,491,000	127,980,000
Other Charges	63,837,000	8,807,000	14%	33%	63,837,000	100%	-	57,693,000
Capital Assets - Equipment	18,325,000	1,625,000	9%	33%	19,059,000	104%	(734,000)	20,748,000
Other Financing Uses	-	-	-	33%	-	-	-	-
GROSS APPROPRIATION	\$ 476,516,000	\$ 101,108,000	21%	33%	\$ 485,631,000	102%	\$ (9,115,000)	\$ 452,813,000
Less Intrafund Transfers	15,604,000	43,000	0%	33%	1,068,000	7%	(14,536,000)	1,487,000
NET TOTAL	\$ 460,912,000	\$ 101,065,000	22%	33%	\$ 484,563,000	105%	\$ (23,651,000)	\$ 451,326,000
REVENUE**	109,905,000	13,800,000	13%	33%	95,903,000	87%	(14,002,000)	103,984,000
Prior Year Savings/Deficits	-	-	-	0%	-	-	-	-
NCC TOTAL	\$ 351,007,000	\$ 87,265,000	25%	33%	\$ 388,660,000	111%	\$ (37,653,000)	\$ 347,342,000

¹ The S&EB overexpenditure represents the department's absorption of employee benefit costs and CCJV estimated expenditures.

² The CA overexpenditure is due to the CCJV estimated expenditures.

³ The IFT and revenue shortfalls are primarily attributable to unrealized Federal Homeland Security grants and a reduction of co-generation revenue from ISD.

⁴ The S&EB overexpenditure and the IFT and revenue shortfalls are estimated to be partially offset by savings in services and supplies.

^(a) Based on the most recent three and a half months payroll experience.

* GL-MDASOR1

*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - CLEARING ACCOUNT
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD OCTOBER 2013 EXPENDITURES*** (As of 10/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ -	\$ -	-	29%	\$ -	-	\$ -	-
Overtime	-	-	-	29%	-	-	-	-
Less: Exp Distr	-	-	-	29%	-	-	-	-
Total S&EB	-	-	-	29% (a)	-	-	-	-
Services and Supplies	62,000,000	(62,000)	0%	33%	62,000,000	100%	-	41,000
Less: Exp Distr	(62,000,000)	(62,000)	0%	33%	(62,000,000)	100%	-	41,000
Total S & S	-	(62,000)	-	33%	-	-	-	-
Other Charges	-	-	-	33%	-	-	-	-
Capital Assets - Equipment	-	-	-	33%	-	-	-	-
Other Financing Uses	-	-	-	33%	-	-	-	-
GROSS APPROPRIATION	\$ -	\$ (62,000)	-	33%	\$ -	-	\$ -	\$ 41,000
Less Intrafund Transfers	-	-	-	33%	-	-	-	-
NET TOTAL	\$ -	\$ (62,000)	-	33%	\$ -	-	\$ -	\$ 41,000
REVENUE**	-	-	-	33%	-	-	-	-
Prior Year Savings/Deficits	-	-	-	0%	-	-	-	-
NCC TOTAL	\$ -	\$ (62,000)	-	33%	\$ -	-	\$ -	\$ 41,000

This budget serves as a clearinghouse for the department; services and supplies costs will be distributed to various departmental budget units.

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** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - COUNTY SERVICES
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD OCTOBER 2013 EXPENDITURES*** (As of 10/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 69,659,000	\$ 20,188,000	29%	29%	\$ 72,745,000	104%	\$ (3,086,000) ¹	\$ 70,061,000
Overtime	12,094,000	3,165,000	26%	29%	7,500,000	62%	4,594,000	7,129,000
Less: Exp Distr	-	-	-	29%	-	-	-	-
Total S&EB	81,753,000	23,353,000	29%	29%	80,245,000	98%	1,508,000 ³	77,190,000
Services and Supplies	44,991,000	3,388,000	8%	33%	44,991,000	100%	-	43,838,000
Less: Exp Distr	-	-	-	33%	-	-	-	-
Total S & S	44,991,000	3,388,000	8%	33%	44,991,000	100%	-	43,838,000
Other Charges	476,000	49,000	10%	33%	476,000	100%	-	79,000
Capital Assets - Equipment	100,000	-	0%	33%	100,000	100%	-	-
Other Financing Uses	-	-	-	33%	-	-	-	-
GROSS APPROPRIATION	\$ 127,320,000	\$ 26,790,000	21%	33%	\$ 125,812,000	99%	\$ 1,508,000	\$ 121,107,000
Less Intrafund Transfers	57,957,000	4,996,000	9%	33%	53,234,000	92%	(4,723,000) ²	49,847,000
NET TOTAL	\$ 69,363,000	\$ 21,794,000	31%	33%	\$ 72,578,000	105%	\$ (3,215,000)	\$ 71,260,000
REVENUE**	52,480,000	5,211,000	10%	33%	49,833,000	95%	(2,647,000) ²	47,789,000
Prior Year Savings/Deficits	-	-	-	0%	-	-	-	-
NCC TOTAL	\$ 16,883,000	\$ 16,583,000	98% ⁴	33%	\$ 22,745,000	135%	\$ (5,862,000)	\$ 23,471,000

¹ The S&EB overexpenditure represents the department's absorption of employee benefit costs.

² The IFT and revenue shortfalls are primarily due to lower than anticipated receipts for services rendered to other County departments, including the Health department.

³ The IFT and revenue shortfalls are estimated to be partially offset by savings in S&EB.

⁴ Law enforcement and patrol services have been rendered to other County departments. Costs for the services rendered have posted in eCAPS. The Department has provided the invoices for the services to the County departments. Some payment receipts have posted, however most payments are still pending. As soon as payments are processed and posted on eCAPS, the "% Used" should decrease and be closer to the actual expenditures.

(e) Based on the most recent three and a half months payroll experience.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

Bos Exec. off



County of Los Angeles CHIEF EXECUTIVE OFFICE

Kenneth Hahn Hall of Administration
500 West Temple Street, Room 713, Los Angeles, California 90012
(213) 974-1101
<http://ceo.lacounty.gov>

WILLIAM T FUJIOKA
Chief Executive Officer

Board of Supervisors
GLORIA MOLINA
First District

MARK RIDLEY-THOMAS
Second District

ZEV YAROSLAVSKY
Third District

DON KNABE
Fourth District

MICHAEL D. ANTONOVICH
Fifth District

June 11, 2014

To: Supervisor Don Knabe, Chairman
Supervisor Gloria Molina
Supervisor Mark Ridley-Thomas
Supervisor Zev Yaroslavsky
Supervisor Michael D. Antonovich

From: William T Fujioka
Chief Executive Officer

MONITORING MECHANISM FOR THE SHERIFF'S DEPARTMENT'S OVERALL BUDGET – MONTHLY EXPENDITURE REPORT (ITEM NO. 1, AGENDA OF JUNE 24, 2013)

Attached is the quarterly expenditure report reflecting data for the months of January, February, and March 2014, and includes the following:

- The Sheriff's Department's (Department) Adjusted Budget, year-to-date expenditures, percentage of budget used-to-date, percentage of costs posted-to-date, year-end-cost projection, and budget variance or remaining budget balance.
- Explanations for any expenditure that exceed and revenue that falls short of ten percent or \$1 million from the Adjusted Budget.

The Adjusted Budget, which includes appropriation adjustments, is as of March 31, 2014. Highlights for this report are:

- The Department's year-end projections include estimated costs for implementing Phase I of the Citizen's Commission on Jail Violence (CCJV) recommendations.
- It is expected that by the end of the fiscal year, expenditures, when compared to revenue, will be in alignment for those budget units that include AB109 programs.

budget adjustment to the Board recommending transfer of funds to the Department. The following provides the status of the one-time projects:

Replenish Funds Used for Data Communication Center

- A total of \$2.1 million was set aside in PFU for information technology purchases.
- On April 1, 2014, the Board approved the transfer of \$2.1 million from PFU to the Department.

Mobile Data Computer/Console Switch Interface (MDC/SCI)

- A total of \$1.6 million was set aside in PFU for the MDC/CSI project.
- On April 1, 2014, the Board approved the transfer of \$900,000 from PFU to the Department.
- As of the first week of May 2014, Audit has completed its review of the Department's December 2013 through February 2014 claims. Audit is expected to provide a final recommendation to the CEO sometime in June 2014.

Shooting Simulators

- At this time, it is unclear if a claim for this project has been included in the Department's December 2013 through February 2014 claims. Audit is expected to provide a final recommendation to the CEO sometime in June 2014.

Overall, it is projected that the Department will end the fiscal year with a \$17.4 million shortfall until the Board approves the transfer of CCJV funds to the Department's budget. With the transfer of funds, it is anticipated that the Department will end the fiscal year on budget.

We will continue to work with the Department to monitor expenditures in these areas. If you have any questions, please contact Georgia Mattera, Public Safety, at (213) 893-2374.

WTF:GAM:SW
JV:cc

Attachment

c: Executive Office, Board of Supervisors
County Counsel
Sheriff
Auditor-Controller

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - PATROL CLEARING
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD MARCH 2013 EXPENDITURES** (As of 3/31/2014)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 782,823,000	\$ 556,487,000	71%	71%	\$ 793,984,000	101%	\$ (11,161,000)	\$ 779,100,000
Overtime	55,961,000	30,002,000	54%	71%	41,648,000	74%	14,313,000	51,052,000
Less: Exp Distr	(838,784,000)	(157,583,000)	-	71%	(835,632,000)	100%	(3,152,000)	-
Total S&EB	-	428,906,000	-	71% ^(a)	-	-	-	830,152,000
Services and Supplies	46,396,000	15,318,000	33%	75%	24,454,000	53%	21,942,000	29,000,000
Less: Exp Distr	(46,396,000)	(2,932,000)	-	75%	(24,454,000)	53%	(21,942,000)	-
Total S & S	-	12,386,000	-	75%	-	-	-	29,000,000
Other Charges	-	-	-	-	-	-	-	-
Capital Assets - Equipment	-	-	-	-	-	-	-	6,412,000
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	\$ -	\$ 441,292,000	-	75%	\$ -	-	\$ -	\$ 865,564,000
Less Intrafund Transfers	-	-	-	-	-	-	-	4,971,000
NET TOTAL	\$ -	\$ 441,292,000	-	75%	\$ -	-	\$ -	\$ 860,593,000
REVENUE**	-	37,329,000 ¹	-	75%	-	-	-	697,075,000
Prior Year Savings/Deficits	-	-	-	-	57,000	-	57,000	-
NCC TOTAL	\$ -	\$ 403,963,000	-	75%	\$ (57,000)	-	\$ 57,000	\$ 163,518,000

This budget serves as a clearinghouse for patrol; costs/postings will be distributed to either Patrol-Unincorporated Area, - Contract Cities, and/or -Specialized & Unallocated budget units. The patrol services have been rendered to the Unincorporated Area and to the contract cities. The Department has provided the invoices for the services to the Board offices. The Department has completed the allocation of costs, which were posted in eCAPS to the appropriate station, and ultimately to the UA, CC and S&UA budget units. The Auditor is reviewing the cost distribution and upon their approval, the costs will be posted to the respective Patrol budget units.

¹ The costs in UA are primarily offset by Prop 172 revenues. As the AC processes the transfer of Prop 172 revenues on the same day that the funds are received, this amount represents the portion of Prop 172 revenues that have not yet been distributed to the Patrol-UA budget unit.

^(a) Based on the most recent eight and a half months payroll experience.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - CONTRACT CITIES (CC)
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD MARCH 2013 EXPENDITURES*** (As of 3/31/2014)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 245,609,000	\$ 57,569,000	23%	71%	\$ 245,609,000	100%	\$ -	-
Overtime	-	-	-	-	-	-	-	-
Less: Exp Distr	-	-	-	-	-	-	-	-
Total S&EB	245,609,000	57,569,000	23%	71% ^(a)	245,609,000	100%	-	-
Services and Supplies	4,785,000	39,000	1%	75%	4,785,000	100%	-	-
Less: Exp Distr	-	-	-	-	-	-	-	-
Total S & S	4,785,000	39,000	1%	75%	4,785,000	100%	-	-
Other Charges	-	-	-	-	-	-	-	-
Capital Assets - Equipment	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	\$ 250,394,000	\$ 57,608,000	23%	75%	\$ 250,394,000	100%	\$ -	\$ -
Less Intrafund Transfers	-	-	-	-	-	-	-	-
NET TOTAL	\$ 250,394,000	\$ 57,608,000	23%	75%	\$ 250,394,000	100%	\$ -	\$ -
REVENUE**	250,394,000	175,147,000 ¹	70%	75%	250,394,000	100%	-	-
Prior Year Savings/Deficits	-	-	-	-	-	-	-	-
NCC TOTAL	\$ -	(117,539,000)	-	75%	\$ -	-	\$ -	\$ -

Expenditures in this budget unit are transferred from Patrol Clearing budget unit. The patrol services have been rendered to the CC. The Department has completed the allocation of costs, which were posted in eCAPS to the appropriate station, and ultimately to the CC budget unit. The Auditor is reviewing the cost distribution and upon their approval, the costs will be posted to the CC budget unit.

¹ The costs in CC are fully offset by CC revenues. The AC processes the transfer of CC revenues on the same day that the funds are received.

^(a) Based on the most recent eight and a half months payroll experience.

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SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - DETECTIVE
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD MARCH 2013 EXPENDITURES*** (As of 3/31/2014)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 131,758,000	\$ 100,549,000	76%	71%	\$ 142,839,000	108%	\$ (11,081,000)	\$ 107,951,000
Overtime	8,492,000	4,660,000	55%	71%	6,633,000	78%	1,859,000	5,756,000
Less: Exp Distr	-	-	-	-	-	-	-	-
Total S&EB	140,250,000	105,209,000	75%	71% ^(a)	149,472,000	107%	(9,222,000) ¹	113,707,000
Services and Supplies	9,305,000	3,245,000	35%	75%	4,475,000	48%	4,830,000	3,752,000
Less: Exp Distr	-	-	-	-	-	-	-	-
Total S & S	9,305,000	3,245,000	35%	75%	4,475,000	48%	4,830,000 ³	3,752,000
Other Charges	-	-	-	-	-	-	-	-
Capital Assets - Equipment	481,000	19,000	4%	75%	103,000	21%	378,000 ³	51,000
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	\$ 150,036,000	\$ 108,473,000	72%	75%	\$ 154,050,000	103%	\$ (4,014,000)	\$ 117,510,000
Less Intrafund Transfers	700,000	466,000	67%	75%	875,000	125%	175,000 ³	972,000
NET TOTAL	\$ 149,336,000	\$ 108,007,000	72%	75%	\$ 153,175,000	103%	\$ (3,839,000)	\$ 116,538,000
REVENUE**	58,530,000	30,602,000	52%	75%	53,701,000	92%	(4,829,000) ²	51,745,000
Prior Year Savings/Deficits	-	-	-	-	(38,000)	-	(38,000) ²	-
NCC TOTAL	\$ 90,806,000	\$ 77,405,000	85%	75%	\$ 99,512,000	110%	\$ (8,706,000)	\$ 64,793,000

¹ The S&EB overexpenditure represents the department's absorption of employee benefit costs.

² The revenue shortfall and prior year deficit are primarily due to a reduction in the California Emergency Management Agency (CAL-EMA) grants.

³ The S&EB over expenditure, revenue shortfall, and prior year deficit are estimated to be partially offset by savings in S&S, capital assets and overrealized IFT payments received from other County departments.

(a) Based on the most recent eight and a half months payroll experience.

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SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - CUSTODY
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD MARCH 2013 EXPENDITURES*** (As of 3/31/2014)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 494,811,000	\$ 361,091,000	73%	71%	\$ 526,549,000	106%	\$ (31,738,000)	\$ 661,306,000
Overtime	8,994,000	18,696,000	208%	71%	30,048,000	334%	(21,054,000)	30,813,000
Less: Exp Distr	-	-	-	-	-	-	-	-
Total S&EB	503,805,000	379,787,000	75%	71% ^(a)	556,597,000	110%	(52,792,000) ¹	692,119,000
Services and Supplies	142,545,000	45,370,000	32%	75%	85,702,000	60%	56,843,000	110,944,000
Less: Exp Distr	-	-	-	-	-	-	-	-
Total S & S	142,545,000	45,370,000	32%	75%	85,702,000	60%	56,843,000 ³	110,944,000
Other Charges	-	-	-	-	-	-	-	-
Capital Assets - Equipment	8,175,000	382,000	5%	75%	3,334,000	41%	4,841,000 ³	175,000
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	\$ 654,525,000	\$ 425,539,000	65%	75%	\$ 645,633,000	99%	\$ 8,892,000	\$ 803,238,000
Less Intrafund Transfers	64,000	57,000	89%	75%	85,000	133%	21,000 ³	592,000
NET TOTAL	\$ 654,461,000	\$ 425,482,000	65%	75%	\$ 645,548,000	99%	\$ 8,913,000	\$ 802,646,000
REVENUE**	399,072,000	196,223,000	49%	75%	380,817,000	95%	(18,255,000) ²	351,396,000
Prior Year Savings/Deficits	-	-	-	-	(381,000)	-	(381,000) ²	-
NCC TOTAL	\$ 255,389,000	\$ 229,259,000	90%	75%	\$ 265,112,000	104%	\$ (9,723,000)	\$ 451,250,000

¹ The S&EB overexpenditure includes the department's absorption of employee benefit costs and CCJV estimated expenditures. In addition, further research is needed, along with the Medical Services Bureau Budget Unit, as the budgets may require realignment during the upcoming budget phase.

² The revenue shortfall and prior year deficit are primarily due to a reduction in SCAAP, State, and Federal grants revenue.

³ The S&EB overexpenditure, revenue shortfall, and prior year deficit are estimated to be partially offset by savings in S&S, capital assets, and overrealized IFT payments.

^(a) Based on the most recent eight and a half months payroll experience.

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SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - COURT
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD MARCH 2013 EXPENDITURES*** (As of 3/31/2014)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 250,427,000	\$ 172,133,000	69%	71%	\$ 246,544,000	98%	\$ 3,893,000	\$ 232,998,000
Overtime	12,303,000	5,908,000	48%	71%	8,983,000	73%	3,320,000	7,886,000
Less: Exp Distr	-	-	-	-	-	-	-	-
Total S&EB	262,730,000	178,041,000	68%	71% ^(e)	255,527,000	97%	7,203,000 ²	240,884,000
Services and Supplies	12,402,000	3,000,000	24%	75%	4,257,000	34%	8,145,000	5,650,000
Less: Exp Distr	-	-	-	-	-	-	-	-
Total S & S	12,402,000	3,000,000	24%	75%	4,257,000	34%	8,145,000 ²	5,650,000
Other Charges	-	-	-	-	-	-	-	-
Capital Assets - Equipment	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	\$ 275,132,000	\$ 181,041,000	66%	75%	\$ 259,784,000	94%	\$ 15,348,000	\$ 246,534,000
Less Intrafund Transfers	299,000	84,000	28%	75%	154,000	52%	(145,000) ¹	129,000
NET TOTAL	\$ 274,833,000	\$ 180,957,000	66%	75%	\$ 259,630,000	94%	\$ 15,203,000	\$ 246,405,000
REVENUE**	172,825,000	89,935,000	52%	75%	165,513,000	96%	(7,312,000) ¹	168,145,000
Prior Year Savings/Deficits	-	-	-	-	15,000	-	15,000	-
NCC TOTAL	\$ 102,008,000	\$ 91,022,000	89%	75%	\$ 94,102,000	92%	\$ 7,906,000	\$ 78,260,000

¹ The IFT and revenue shortfalls are primarily due to a reduction in payments from the courts for as-needed overtime services.

² The IFT and revenue shortfalls are estimated to be fully offset by savings in S&EB and S&S.

^(e) Based on the most recent eight and a half months payroll experience.

* GL-MDASOR1

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*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - CLEARING ACCOUNT
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD MARCH 2013 EXPENDITURES*** (As of 3/31/2014)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ -	\$ -	-	-	\$ -	-	\$ -	-
Overtime	-	-	-	-	-	-	-	-
Less: Exp Distr	-	-	-	-	-	-	-	-
Total S&EB	-	-	-	-	-	-	-	-
Services and Supplies	62,000,000	4,105,000	7%	75%	-	-	62,000,000	41,000
Less: Exp Distr	(62,000,000)	-	-	75%	-	-	(62,000,000)	-
Total S & S	-	4,105,000	-	75%	-	-	-	41,000
Other Charges	-	-	-	-	-	-	-	-
Capital Assets - Equipment	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	\$ -	\$ 4,105,000	-	75%	\$ -	-	\$ -	\$ 41,000
Less Intrafund Transfers	-	-	-	-	-	-	-	-
NET TOTAL	\$ -	\$ 4,105,000	-	75%	\$ -	-	\$ -	\$ 41,000
REVENUE**	-	-	-	-	-	-	-	-
Prior Year Savings/Deficits	-	-	-	-	-	-	-	-
NCC TOTAL	\$ -	\$ 4,105,000	-	75%	\$ -	-	\$ -	\$ 41,000

This budget serves as a clearinghouse for the department; services and supplies costs will be distributed to various departmental budget units.

(a) Based on the most recent eight and a half months payroll experience.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1



County of Los Angeles
CHIEF EXECUTIVE OFFICE

Kenneth Hahn Hall of Administration
500 West Temple Street, Room 713, Los Angeles, California 90012
(213) 974-1101
<http://ceo.lacounty.gov>

WILLIAM T FUJIOKA
Chief Executive Officer

August 5, 2014

To: Supervisor Don Knabe, Chairman
Supervisor Gloria Molina
Supervisor Mark Ridley-Thomas
Supervisor Zev Yaroslavsky
Supervisor Michael D. Antonovich

From: William T Fujioka
Chief Executive Officer

Board of Supervisors
GLORIA MOLINA
First District

MARK RIDLEY-THOMAS
Second District

ZEV YAROSLAVSKY
Third District

DON KNABE
Fourth District

MICHAEL D. ANTONOVICH
Fifth District

MONITORING MECHANISM FOR THE SHERIFF'S DEPARTMENT'S OVERALL BUDGET – MONTHLY EXPENDITURE REPORT (ITEM NO. 1, AGENDA OF JUNE 24, 2013)

Attached is the quarterly expenditure report reflecting data for the months of April, May, and June 2014, and includes the following:

- The Sheriff's Department's (Department) Adjusted Budget, year-to-date expenditures, percentage of budget used-to-date, percentage of costs posted-to-date, year-end-cost projection, and budget variance or remaining budget balance.
- Explanations for any expenditure that exceed and revenue that falls short of ten percent or \$1 million from the Adjusted Budget.

The Adjusted Budget, which includes appropriation adjustments, is as of June 30, 2014. Highlights for this report are:

- The Department's year-end projections include estimated costs for implementing Phase I of the Citizen's Commission on Jail Violence (CCJV) recommendations.
- It is expected that by the end of the fiscal year, expenditures, when compared to revenue, will be in alignment for those budget units that include AB109 programs.

As noted in the previous reports, expenditures-to-date are higher than expected when compared to the revenue received primarily due to a delay in the processing of payments for services already delivered. The following provides the status of various outstanding payments:

Unincorporated Area

- The Auditor-Controller's (A-C) Accounting Division has approved and processed Unincorporated Area (UA) invoices submitted for the months of July, August, and September. Costs have posted in the Patrol Clearing Budget Unit and the distribution of costs between UA, Contract Cities, and Specialized and Unallocated Budget Units is reflected in this report.
- A-C's Audit Division has completed its review and validation of October and November invoices. On April 10, 2014, the Audit Division provided its recommendation to the Accounting Division for cost and revenue distribution.
- December 2013 through June 2014 invoices have been delivered to the Board offices.
- In addition, an estimated \$300,000 in charges has been deemed invalid by the Audit Division.

Citizens' Commission on Jail Violence

- On February 26, 2014, the Audit Division completed its review of the Department's October and November 2013 CCJV claims and in conjunction with the Chief Executive Office (CEO) and the Department, recommended that \$1.9 million be transferred from the Provisional Financing Uses (PFU) to the Department. On April 1, 2014, the Board approved the transfer of \$1.9 million from PFU to the Department.
- On July 8, 2014, the Audit Division completed its review of the Department's December 2013 through February 2014 CCJV claims and recommended that \$5.4 million be transferred from the PFU to the Department. The CEO's letter requesting Board approval has been filed for the August 5, 2014, agenda.
- On July 30, 2014, the Audit Division completed its review of the Department's March through May 2014 CCJV claims and recommended that \$5.9 million be transferred from the PFU to the Department. The CEO's letter requesting Board approval has been filed for the August 12, 2014, agenda.

As soon as the aforementioned payments are processed (i.e., revenue is posted and budget adjustments are made), the Department's expenditures and revenues will be in alignment.

On January 7, 2014, the Board approved the transfer of \$4.3 million in one-time funding from the Department's budget to PFU. The Department's year-end projections include \$4.3 million in expenditures. Similar to CCJV, the \$4.3 million will remain in PFU until the expenditures have been confirmed by the A-C and the CEO submits the required budget adjustment to the Board recommending transfer of funds to the Department.

The following provides the status of the one-time projects:

Replenish Funds Used for Data Communication Center

- A total of \$2.1 million was set aside in PFU for information technology purchases.
- On April 1, 2014, the Board approved the transfer of \$2.1 million from PFU to the Department.

Mobile Data Computer/Console Switch Interface (MDC/CSI)

- A total of \$1.6 million was set aside in PFU for the MDC/CSI project.
- On April 1, 2014, the Board approved the transfer of \$900,000 from PFU to the Department.
- The CEO's letter requesting Board approval to transfer \$700,000 from PFU to the Department has been filed for the August 12, 2014, agenda.

Shooting Simulators

- A total of \$600,000 was set aside in PFU for the purchase of two shooting simulators.
- The CEO's letter requesting Board approval to transfer \$200,000 from PFU to the Department has been filed for the August 12, 2014, agenda.

Overall, it is projected that the Department will end the fiscal year with an \$8.4 million shortfall until the Board approves the transfer of CCJV funds to the Department's budget. With the transfer of funds, it is anticipated that the Department will end the fiscal year on budget.

Each Supervisor
August 5, 2014
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We will continue to work with the Department to monitor expenditures in these areas. If you have any questions, please contact Georgia Mattera, Public Safety, at (213) 893-2374.

WTF:GAM:SW
JV:cc/llm

Attachment

c: Executive Office, Board of Supervisors
County Counsel
Sheriff
Auditor-Controller

SHF.B100351.Monitoring Mech.5th Rpt.bm.080514

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - SUMMARY
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD JUNE 2014 EXPENDITURES*** (As of 6/30/2014)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	3,091,258,092	2,668,962,319	86%	96%	3,095,762,000	100%	(4,503,908)	2,160,072,000
Overtime	104,253,908	106,792,820	102%	96%	113,643,000	109%	(9,389,092)	109,235,000
Less: Exp Distr	(840,727,000)	(513,249,178)	61%	96%	(831,633,000)	99%	(9,094,000)	-
Total S&EB	2,354,785,000	2,262,505,962	96%	96% ^(a)	2,377,772,000	101%	(22,987,000)	2,269,307,000
Services and Supplies	589,239,000	342,581,892	58%	100%	435,074,000	74%	154,165,000	340,113,000
Less: Exp Distr	(108,396,000)	(13,923,809)	-	100%	(30,766,000)	28%	(77,630,000)	-
Total S & S	480,843,000	328,658,083	68%	100%	404,308,000	84%	76,535,000 ³	340,113,000
Other Charges	64,313,000	44,992,116	70%	100%	49,540,000	77%	14,773,000 ³	57,772,000
Capital Assets - Equipment	37,133,000	19,523,816	53%	100%	31,426,000	85%	5,707,000 ³	27,401,000
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	\$ 2,937,074,000	\$ 2,655,679,977	90%	100%	\$ 2,863,046,000	97%	\$ 74,028,000	\$ 2,694,593,000
Less Intrafund Transfers	85,668,000	57,826,187	68%	100%	63,511,000	74%	(22,157,000) ²	59,271,000
NET TOTAL	\$ 2,851,406,000	\$ 2,597,853,790	91%	100%	\$ 2,799,535,000	98%	\$ 51,871,000	\$ 2,635,322,000
REVENUE**	1,536,632,000	1,210,555,179	79%	100%	1,472,688,000	96%	(63,945,000) ²	1,428,342,000
Prior Year Savings/Deficits	-	-	-	-	3,651,000	-	3,651,000 ³	-
NCC TOTAL	\$ 1,314,774,000	\$ 1,387,298,611	106%	100%	\$ 1,323,196,000	101%	\$ (8,423,000)⁴	\$ 1,206,980,000

¹ The S&EB overexpenditure represents the department's absorption of employee benefit costs and CCJV estimated expenditures.

² The IFT and revenue shortfalls are primarily attributable to unrealized Federal Homeland Security grants and State Criminal Alien Assistance Program (SCAAP) revenue.

³ The S&EB overexpenditure and IFT/revenue shortfalls, are estimated to be partially offset by savings in S&S, other charges, capital assets, and prior year savings.

⁴ The overall overexpenditure is primarily due to CCJV estimated expenditures.

(a) Based on the most recent eleven and a half months payroll experience.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - PATROL CLEARING
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD JUNE 2014 EXPENDITURES*** (As of 6/30/2014)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 784,659,000	\$ 752,805,244	96%	96%	\$ 790,680,000	101%	\$ (6,021,000)	\$ 779,100,000
Overtime	56,068,000	42,766,243	76%	96%	45,647,000	81%	10,421,000	51,052,000
Less: Exp Distr	(840,727,000)	(513,249,178)	61%	96%	(831,633,000)	99%	(9,094,000)	-
Total S&EB	-	282,322,309	0%	96% (a)	4,694,000	-	(4,694,000)	830,152,000
Services and Supplies	46,396,000	30,670,270	66%	100%	35,236,000	76%	11,160,000	29,000,000
Less: Exp Distr	(46,396,000)	(13,923,809)	-	100%	(30,766,000)	66%	(15,630,000)	-
Total S & S	-	16,746,461	-	100%	4,470,000	-	(4,470,000)	29,000,000
Other Charges	-	-	-	100%	-	-	-	-
Capital Assets - Equipment	-	-	-	100%	-	-	-	6,412,000
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	\$ -	\$ 299,068,770	-	100%	\$ 9,164,000	-	\$ (9,164,000)	\$ 865,564,000
Less Intrafund Transfers	-	-	-	100%	-	-	-	4,971,000
NET TOTAL	\$ -	\$ 299,068,770	-	100%	\$ 9,164,000	-	\$ (9,164,000)	\$ 860,593,000
REVENUE**	-	3,910,620 ¹	-	100%	3,983,000	-	3,983,000	697,075,000
Prior Year Savings/Deficits	-	-	-	-	1,198,000	-	1,198,000	-
NCC TOTAL	\$ -	\$ 295,158,150	-	100%	\$ 3,983,000	-	\$ (3,983,000)	\$ 163,518,000

This budget serves as a clearinghouse for patrol; costs/postings will be distributed to either Patrol-Unincorporated Area, - Contract Cities, and/or -Specialized & Unallocated budget units. The patrol services have been rendered to the Unincorporated Area and to the contract cities. The Department has provided the invoices for the services to the Board offices. The Department has completed the allocation of costs, which were posted in eCAPS to the appropriate station, and ultimately to the UA, CC and S&UA budget units. The Auditor is reviewing the cost distribution and upon their approval, the costs will be posted to the respective Patrol budget units.

¹ The costs in UA are primarily offset by Prop 172 revenues. As the Auditor processes the transfer of Prop 172 revenues on the same day that the funds are received, this amount represents the portion of Prop 172 revenues that have not yet been distributed to the Patrol-UA budget unit.

(a) Based on the most recent eleven and a half months payroll experience.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - UNINCORPORATED AREA (UA)
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD JUNE 2014 EXPENDITURES*** (As of 6/30/2014)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	130,039,000	\$ 93,758,401	72%	96%	143,384,000	110%	\$ (13,345,000)	\$ -
Overtime	-	215	-	96%	-	-	-	-
Less: Exp Distr	-	-	-	96%	-	-	-	-
Total S&EB	130,039,000	93,758,616	72%	96% ^(a)	143,384,000	110%	(13,345,000)	-
Services and Supplies	2,524,000	1,313,474	52%	100%	2,524,000	100%	-	-
Less: Exp Distr	-	-	-	100%	-	-	-	-
Total S & S	2,524,000	1,313,474	52%	100%	2,524,000	100%	-	-
Other Charges	-	-	-	100%	-	-	-	-
Capital Assets - Equipment	-	-	-	100%	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	\$ 132,563,000	\$ 95,072,090	72%	100%	\$ 145,908,000	110%	\$ (13,345,000)	\$ -
Less Intrafund Transfers	-	-	-	100%	-	-	-	-
NET TOTAL	\$ 132,563,000	\$ 95,072,090	72%	100%	\$ 145,908,000	110%	\$ (13,345,000)	\$ -
REVENUE**	128,754,000	102,121,514 ¹	79%	100%	142,099,000	110%	13,345,000	-
Prior Year Savings/Deficits	-	-	-	-	-	-	-	-
NCC TOTAL	\$ 3,809,000	\$ (7,049,424)	-	100%	\$ 3,809,000	100%	\$ -	\$ -

Expenditures in this budget unit are transferred from Patrol Clearing budget unit and are based upon Board-approved UA invoices. The patrol services have been rendered to the Unincorporated Areas. The Department has provided the invoices for the services to the Board offices. The Department has completed the allocation of costs, which were posted in eCAPS to the appropriate station, and ultimately to the UA budget unit. The Auditor is reviewing the cost distribution and upon their approval, the costs will be posted to the UA budget unit.

¹ The costs in UA are primarily offset by Prop 172 revenues. The AC processes the transfer of Prop 172 revenues on the same day that the funds are received.

^(a) Based on the most recent eleven and a half months payroll experience.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - CONTRACT CITIES (CC)
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD JUNE 2014 EXPENDITURES*** (As of 6/30/2014)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 246,141,000	\$ 159,151,792	65%	96%	\$ 255,389,000	104%	\$ (9,248,000)	\$ -
Overtime	-	-	-	96%	-	-	-	-
Less: Exp Distr	-	-	-	96%	-	-	-	-
Total S&EB	246,141,000	159,151,792	65%	96% (a)	255,389,000	104%	(9,248,000)	-
Services and Supplies	4,785,000	1,467,714	31%	100%	4,785,000	100%	-	-
Less: Exp Distr	-	-	-	100%	-	-	-	-
Total S & S	4,785,000	1,467,714	31%	100%	4,785,000	100%	-	-
Other Charges	-	-	-	100%	-	-	-	-
Capital Assets - Equipment	-	-	-	100%	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	\$ 250,926,000	\$ 160,619,506	64%	100%	\$ 260,174,000	104%	\$ (9,248,000)	\$ -
Less Intrafund Transfers	-	-	-	100%	-	-	-	-
NET TOTAL	\$ 250,926,000	\$ 160,619,506	64%	100%	\$ 260,174,000	104%	\$ (9,248,000)	\$ -
REVENUE**	250,926,000	240,792,928 ¹	96%	100%	260,174,000	104%	9,248,000	-
Prior Year Savings/Deficits	-	-	-	-	-	-	-	-
NCC TOTAL	\$ -	\$ (80,173,422)	-	100%	\$ -	-	\$ -	\$ -

Expenditures in this budget unit are transferred from Patrol Clearing budget unit. The patrol services have been rendered to the CC. The Department has completed the allocation of costs, which were posted in eCAPS to the appropriate station, and ultimately to the CC budget unit. The Auditor is reviewing the cost distribution and upon their approval, the costs will be posted to the CC budget unit.

¹ The costs in CC are fully offset by CC revenues. The AC processes the transfer of CC revenues on the same day that the funds are received.

(a) Based on the most recent eleven and a half months payroll experience.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - SPECIALIZED AND UNALLOCATED (S&U)
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD JUNE 2014 EXPENDITURES*** (As of 6/30/2014)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 464,547,000	\$ 260,339,972	56%	96%	432,860,000	93%	\$ 31,687,000	\$ -
Overtime	-	-	-	96%	-	-	-	-
Less: Exp Distr	-	-	-	96%	-	-	-	-
Total S&EB	464,547,000	260,339,972	56%	96% (a)	432,860,000	93%	31,687,000 ²	-
Services and Supplies	38,980,000	11,319,572	29%	100%	23,895,000	61%	15,085,000	-
Less: Exp Distr	-	-	-	100%	-	-	-	-
Total S & S	38,980,000	11,319,572	29%	100%	23,895,000	61%	15,085,000 ²	-
Other Charges	-	-	-	100%	-	-	-	-
Capital Assets - Equipment	8,426,000	4,633,409	55%	100%	6,300,000	75%	2,126,000 ²	-
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	\$ 511,953,000	\$ 276,292,953	54%	100%	\$ 463,055,000	90%	\$ 48,898,000	\$ -
Less Intrafund Transfers	9,637,000	4,882,348	51%	100%	5,314,000	55%	(4,323,000) ¹	-
NET TOTAL	\$ 502,316,000	\$ 271,410,605	54%	100%	\$ 457,741,000	91%	\$ 44,575,000	\$ -
REVENUE**	351,557,000	290,707,576	83%	100%	323,495,000	92%	(28,062,000) ¹	-
Prior Year Savings/Deficits	-	-	-	-	-	-	-	-
NCC TOTAL	\$ 150,759,000	\$ (19,296,971)	-	100%	\$ 134,246,000	89%	\$ 16,513,000	\$ -

Expenditures in this budget unit are transferred from Patrol Clearing budget unit. The patrol services have been rendered to the UA and to the CC. The Department has provided the UA invoices for the services to the Board offices. The Department has completed the allocation of costs, which were posted in eCAPS to the appropriate station, and ultimately to the UA, CC, and S&U budget units. The Auditor is reviewing the cost distribution and upon their approval, the costs will be posted to the respective Patrol budget units. The costs for this budget unit are offset by AB109, Prop 172 and other miscellaneous revenue sources. Intrafund Transfer (IFT) payments received from billing other County Departments, and General Fund.

¹ The IFT/revenue shortfalls are primarily attributable to unrealized Homeland Security grants and AB109 revenue.

² The IFT/revenue shortfalls and prior year deficit are estimated to be fully offset by savings in S&EB, S&S, and capital assets.

(a) Based on the most recent eleven and a half months payroll experience.

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SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - DETECTIVE
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD JUNE 2014 EXPENDITURES*** (As of 6/30/2014)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 134,093,569	\$ 134,111,235	100%	96%	\$ 140,420,000	105%	\$ (6,326,431)	\$ 107,951,000
Overtime	6,925,431	6,531,796	94%	96%	6,925,000	100%	431	5,756,000
Less: Exp Distr	-	-	-	96%	-	-	-	-
Total S&EB	141,019,000	140,643,031	100%	96%	147,345,000	104%	(6,326,000)	113,707,000
Services and Supplies	9,305,000	4,658,165	50%	100%	5,432,000	58%	3,873,000	3,752,000
Less: Exp Distr	-	-	-	100%	-	-	-	-
Total S & S	9,305,000	4,658,165	50%	100%	5,432,000	58%	3,873,000	3,752,000
Other Charges	-	-	-	100%	-	-	-	-
Capital Assets - Equipment	481,000	40,992	9%	100%	262,000	54%	219,000	51,000
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	\$ 150,805,000	\$ 145,342,189	96%	100%	\$ 153,039,000	101%	\$ (2,234,000)	\$ 117,510,000
Less Intrafund Transfers	700,000	717,284	102%	100%	954,000	136%	254,000	972,000
NET TOTAL	\$ 150,105,000	\$ 144,624,905	96%	100%	\$ 152,085,000	101%	\$ (1,980,000)	\$ 116,538,000
REVENUE**	58,530,000	42,683,090	73%	100%	52,918,000	90%	(5,612,000)	51,745,000
Prior Year Savings/Deficits	-	-	-	-	10,000	-	10,000	-
NCC TOTAL	\$ 91,575,000	\$ 101,941,814	111%	100%	\$ 99,157,000	108%	\$ (7,582,000)	\$ 64,793,000

¹ The S&EB overexpenditure represents the department's absorption of employee benefit costs.

² The revenue shortfall is primarily due to a reduction in the California Emergency Management Agency (CAL-EMA) grants.

³ The S&EB over expenditure and revenue shortfalls are estimated to be partially offset by savings in S&S, capital assets, overrealized IFT payments received from other County departments, and prior year savings.

(a) Based on the most recent eleven and a half months payroll experience.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - ADMINISTRATION
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD JUNE 2014 EXPENDITURES*** (As of 6/30/2014)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 77,371,000	\$ 74,394,225	96%	96%	\$ 77,431,000	100%	\$ (60,000) ¹	\$ 68,166,000
Overtime	192,000	1,228,325	640%	96%	1,311,000	683%	(1,119,000) ²	697,000
Less: Exp Distr	-	-	-	96%	-	-	-	-
Total S&EB	77,563,000	75,622,550	97%	96% ^(a)	78,742,000	102%	(1,179,000) ⁴	68,863,000
Services and Supplies	25,828,000	18,098,827	70%	100%	21,808,000	84%	4,020,000	18,908,000
Less: Exp Distr	-	-	-	100%	-	-	-	-
Total S & S	25,828,000	18,098,827	70%	100%	21,808,000	84%	4,020,000 ⁴	18,908,000
Other Charges	-	-	-	100%	-	-	-	-
Capital Assets - Equipment	180,000	-	-	100%	128,000	71%	52,000 ⁴	15,000
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	\$ 103,571,000	\$ 93,721,377	90%	100%	\$ 100,678,000	97%	\$ 2,893,000	\$ 87,786,000
Less Intrafund Transfers	612,000	476,670	78%	100%	584,000	95%	(28,000) ³	1,273,000
NET TOTAL	\$ 102,959,000	\$ 93,244,707	91%	100%	\$ 100,094,000	97%	\$ 2,865,000	\$ 86,513,000
REVENUE**	7,146,000	6,161,484	86%	100%	7,988,000	112%	841,000 ⁴	8,208,000
Prior Year Savings/Deficits	-	-	-	-	478,000	-	478,000 ⁴	-
NCC TOTAL	\$ 95,813,000	\$ 87,083,223	91%	100%	\$ 91,628,000	96%	\$ 4,184,000	\$ 78,305,000

¹ The S&EB overexpenditure is due to estimated CCJV expenditures.
² The overtime overexpenditure is related to workload requirements for Personnel Admin (recruitment process), Fiscal Admin (year-end closing) and at the warehouse (central property & evidence and central supply & logistics).
³ The IFT shortfall is primarily due to lower than anticipated receipts for services rendered to other County departments.
⁴ The overall S&EB overexpenditure and IFT shortfall are estimated to be fully offset by savings in S&S, capital assets, overrealized charges for services revenue, and prior year savings.

(a) Based on the most recent eleven and a half months payroll experience.
 * GL-MDASOR1
 ** GL-MDREVS1
 *** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - CUSTODY
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD JUNE 2014 EXPENDITURES*** (As of 6/30/2014)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 495,041,000	\$ 489,902,011	99%	96%	\$ 515,747,000	104%	\$ (20,706,000)	\$ 661,306,000
Overtime	8,994,000	31,202,333	347%	96%	33,163,000	369%	(24,169,000)	30,813,000
Less: Exp Distr	-	-	-	96%	-	-	-	-
Total S&EB	504,035,000	521,104,344	103%	96% ^(a)	548,910,000	109%	(44,875,000) ¹	692,119,000
Services and Supplies	142,545,000	72,075,698	51%	100%	88,545,000	62%	54,000,000	110,944,000
Less: Exp Distr	-	-	-	100%	-	-	-	-
Total S & S	142,545,000	72,075,698	51%	100%	88,545,000	62%	54,000,000 ³	110,944,000
Other Charges	-	-	-	100%	-	-	-	-
Capital Assets - Equipment	8,175,000	2,159,677	26%	100%	6,009,000	74%	2,166,000 ³	175,000
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	\$ 654,755,000	\$ 595,339,719	91%	100%	\$ 643,464,000	98%	\$ 11,291,000	\$ 803,238,000
Less Intrafund Transfers	64,000	72,884	114%	100%	79,000	123%	15,000 ³	592,000
NET TOTAL	\$ 654,691,000	\$ 595,266,835	91%	100%	\$ 643,385,000	98%	\$ 11,306,000	\$ 802,646,000
REVENUE**	399,072,000	283,849,501	71%	100%	375,469,000	94%	(23,603,000) ²	351,396,000
Prior Year Savings/Deficits	-	-	-	-	549,000	-	549,000 ³	-
NCC TOTAL	\$ 255,619,000	\$ 311,417,334	122%	100%	\$ 267,367,000	105%	\$ (11,748,000)	\$ 451,250,000

¹ The S&EB overexpenditure includes the department's absorption of employee benefit costs and CCJV estimated expenditures. In addition, further research is needed, along with the Medical Services Bureau Budget Unit, as the budgets may require realignment during the upcoming budget phase.

² The revenue shortfall is primarily due to a reduction in SCAAP, State, and Federal grants revenue.

³ The S&EB overexpenditure and revenue shortfall are estimated to be partially offset by savings in S&S, capital assets, overrealized IFT payments, and prior year savings.

^(a) Based on the most recent eleven and a half months payroll experience.

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - MEDICAL SERVICES BUREAU (MSB)
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD JUNE 2014 EXPENDITURES*** (As of 6/30/2014)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 199,278,523	\$ 167,426,773	84%	96%	\$ 175,740,000	88%	\$ 23,538,523	\$ -
Overtime	2,293,477	2,128,712	93%	96%	2,293,000	100%	477	-
Less: Exp Distr	-	-	-	96%	-	-	-	-
Total S&EB	201,572,000	169,555,484	84%	96%	178,033,000	88%	23,539,000	-
Services and Supplies	45,327,000	34,917,719	77%	100%	38,908,000	86%	6,419,000	-
Less: Exp Distr	-	-	-	100%	-	-	-	-
Total S & S	45,327,000	34,917,719	77%	100%	38,908,000	86%	6,419,000	-
Other Charges	-	-	-	100%	-	-	-	-
Capital Assets - Equipment	1,270,000	414,477	33%	100%	688,000	54%	582,000	-
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	\$ 248,169,000	\$ 204,887,680	83%	100%	\$ 217,629,000	88%	\$ 30,540,000	\$ -
Less Intrafund Transfers	281,000	372,130	132%	100%	510,000	181%	229,000	-
NET TOTAL	\$ 247,888,000	\$ 204,515,550	83%	100%	\$ 217,119,000	88%	\$ 30,769,000	\$ -
REVENUE**	3,936,000	38,265	1%	100%	3,976,000	101%	40,000	-
Prior Year Savings/Deficits	-	-	-	-	-	-	-	-
NCC TOTAL	\$ 243,952,000	\$ 204,477,285	84%	100%	\$ 213,143,000	87%	\$ 30,809,000	\$ -

¹ The S&EB underexpenditure requires further research, along with the Custody Budget Unit, as the budgets may require realignment during the upcoming budget phase.

^(a) Based on the most recent eleven and a half months payroll experience.

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SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - COURT
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD JUNE 2014 EXPENDITURES*** (As of 6/30/2014)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 251,241,000	\$ 234,232,430	93%	96%	\$ 246,205,000	98%	\$ 5,036,000	\$ 232,998,000
Overtime	12,303,000	9,246,208	75%	96%	9,788,000	80%	2,515,000	7,886,000
Less: Exp Distr	-	-	-	96%	-	-	-	-
Total S&EB	263,544,000	243,478,637	92%	96% ^(a)	255,993,000	97%	7,551,000	240,884,000
Services and Supplies	12,402,000	4,977,363	40%	100%	5,471,000	44%	6,931,000	5,650,000
Less: Exp Distr	-	-	-	100%	-	-	-	-
Total S & S	12,402,000	4,977,363	40%	100%	5,471,000	44%	6,931,000	5,650,000
Other Charges	-	-	-	100%	-	-	-	-
Capital Assets - Equipment	-	-	-	100%	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	\$ 275,946,000	\$ 248,456,000	90%	100%	\$ 261,464,000	95%	\$ 14,482,000	\$ 246,534,000
Less Intrafund Transfers	299,000	131,759	44%	100%	138,000	46%	(161,000) ¹	129,000
NET TOTAL	\$ 275,647,000	\$ 248,324,241	90%	100%	\$ 261,326,000	95%	\$ 14,321,000	\$ 246,405,000
REVENUE**	172,825,000	131,321,083	76%	100%	166,474,000	96%	(6,351,000) ¹	168,145,000
Prior Year Savings/Deficits	-	-	-	-	17,000	-	17,000	-
NCC TOTAL	\$ 102,822,000	\$ 117,003,158	114%	100%	\$ 94,835,000	92%	\$ 7,987,000	\$ 78,260,000

¹ The IFT and revenue shortfalls are primarily due to a reduction in payments from the courts for as-needed overtime services.

^(a) Based on the most recent eleven and a half months payroll experience.

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SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - GENERAL SUPPORT
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD JUNE 2014 EXPENDITURES*** (As of 6/30/2014)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 238,068,000	\$ 232,809,511	98%	96%	\$ 244,008,000	102%	\$ (5,940,000)	\$ 240,490,000
Overtime	5,384,000	5,822,714	108%	96%	6,174,000	115%	(790,000)	5,902,000
Less: Exp Distr	-	-	-	96%	-	-	-	-
Total S&EB	243,452,000	238,632,225	98%	96% ^(a)	250,182,000	103%	(6,730,000) ¹	246,392,000
Services and Supplies	154,256,000	125,484,086	81%	100%	165,967,000	108%	(11,711,000)	127,980,000
Less: Exp Distr	-	-	-	100%	-	-	-	-
Total S & S	154,256,000	125,484,086	81%	100%	165,967,000	108%	(11,711,000) ²	127,980,000
Other Charges	63,837,000	44,943,443	70%	100%	49,490,000	78%	14,347,000 ⁴	57,693,000
Capital Assets - Equipment	18,401,000	12,250,097	67%	100%	17,908,000	97%	493,000 ⁴	20,748,000
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	\$ 479,946,000	\$ 421,309,851	88%	100%	\$ 483,547,000	101%	\$ (3,601,000)	\$ 452,813,000
Less Intrafund Transfers	15,604,000	1,342,511	9%	100%	1,740,000	11%	(13,864,000) ³	1,487,000
NET TOTAL	\$ 464,342,000	\$ 419,967,339	90%	100%	\$ 481,807,000	104%	\$ (17,465,000)	\$ 451,326,000
REVENUE**	110,939,000	64,968,234	59%	100%	86,003,000	78%	(24,936,000) ³	103,984,000
Prior Year Savings/Deficits	-	-	-	-	1,382,000	-	1,382,000 ⁴	-
NCC TOTAL	\$ 353,403,000	\$ 354,999,105	100%	100%	\$ 394,422,000	112%	\$ (41,019,000)	\$ 347,342,000

¹ The S&EB overexpenditure represents the department's absorption of employee benefit costs and CCJV estimated expenditures.

² The S&S overexpenditure is primarily attributable to CCJV estimated expenditures.

³ The IFT and revenue shortfalls are primarily attributable to unrealized Federal Homeland Security grants and a reduction of co-generation revenue from ISD.

⁴ The S&EB, S&S, and IFT/revenue shortfalls are estimated to be partially offset by other charges, capital assets, and prior year savings.

^(a) Based on the most recent eleven and a half months payroll experience.

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SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - CLEARING ACCOUNT
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD JUNE 2014 EXPENDITURES*** (As of 6/30/2014)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ -	\$ -	-	-	\$ -	-	\$ -	-
Overtime	-	-	-	-	-	-	-	-
Less: Exp Distr	-	-	-	-	-	-	-	-
Total S&EB	-	-	-	-	-	-	-	-
Services and Supplies	62,000,000	59,969	-	100%	-	-	62,000,000	41,000
Less: Exp Distr	(62,000,000)	-	-	100%	-	-	(62,000,000)	-
Total S & S	-	59,969	-	100%	-	-	-	41,000
Other Charges	-	-	-	-	-	-	-	-
Capital Assets - Equipment	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	\$ -	\$ 59,969	-	100%	\$ -	-	\$ -	\$ 41,000
Less Intrafund Transfers	-	-	-	-	-	-	-	-
NET TOTAL	\$ -	\$ 59,969	-	100%	\$ -	-	\$ -	\$ 41,000
REVENUE**	-	-	-	-	-	-	-	-
Prior Year Savings/Deficits	-	-	-	-	-	-	-	-
NCC TOTAL	\$ -	\$ 59,969	-	100%	\$ -	-	\$ -	\$ 41,000

This budget serves as a clearinghouse for the department; services and supplies costs will be distributed to various departmental budget units.

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SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - COUNTY SERVICES
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD JUNE 2014 EXPENDITURES*** (As of 6/30/2014)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	\$ 70,779,000	\$ 70,030,725	99%	96%	\$ 73,898,000	104%	\$ (3,119,000) ¹	\$ 70,061,000
Overtime	12,094,000	7,866,276	65%	96%	8,342,000	69%	3,752,000	7,129,000
Less: Exp Distr	-	-	-	96%	-	-	-	-
Total S&EB	82,873,000	77,897,001	94%	96%	82,240,000	99%	633,000 ³	77,190,000
Services and Supplies	44,891,000	37,539,035	84%	100%	42,503,000	95%	2,388,000	43,838,000
Less: Exp Distr	-	-	-	100%	-	-	-	-
Total S & S	44,891,000	37,539,035	84%	100%	42,503,000	95%	2,388,000 ³	43,838,000
Other Charges	476,000	48,672	10%	100%	50,000	11%	426,000 ³	79,000
Capital Assets - Equipment	200,000	25,164	13%	100%	131,000	66%	69,000 ³	-
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	\$ 128,440,000	\$ 115,509,872	90%	100%	\$ 124,924,000	97%	\$ 3,516,000	\$ 121,107,000
Less Intrafund Transfers	58,471,000	49,830,600	85%	100%	54,192,000	93%	(4,279,000) ²	49,847,000
NET TOTAL	\$ 69,969,000	\$ 65,679,272	94%	100%	\$ 70,732,000	101%	\$ (763,000)	\$ 71,260,000
REVENUE**	52,947,000	44,000,884	83%	100%	50,109,000	95%	(2,838,000) ²	47,789,000
Prior Year Savings/Deficits	-	-	-	-	17,000	-	17,000 ³	-
NCC TOTAL	\$ 17,022,000	\$ 21,678,388	127% ⁴	100%	\$ 20,606,000	121%	\$ (3,584,000)	\$ 23,471,000

¹ The S&EB overexpenditure represents the department's absorption of employee benefit costs.

² The IFT and revenue shortfalls are primarily due to lower than anticipated receipts for services rendered to other County departments, including the Health department.

³ The IFT and revenue shortfalls are estimated to be partially offset by savings in S&EB, S&S, other charges, capital assets, and prior year savings.

⁴ Law enforcement and patrol services have been rendered to other County departments. Costs for the services rendered have been posted in eCAPS. The Department has provided the invoices for the services to the County departments. Some payment receipts have been posted, however most payments are still pending. As soon as payments are processed and posted on eCAPS, the "% Used" should decrease and be closer to the actual expenditures.

(a) Based on the most recent eleven and a half months payroll experience.

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